

HANDBOOK OF GERMAN BUSINESS MANAGEMENT

Volume 2 L-Z

Edited by

Erwin Grochla

Managing Editor

Eduard Gaugler

Managing Editor

Hans E. Büschgen

Klaus Chmielewicz

Adolf G. Coenenberg

Werner Kern

Richard Köhler

Heribert Meffert

Marcell Schweitzer

Norbert Szyperski

Waldemar Wittmann

Klaus v. Wysocki

C. E. Poeschel Verlag Stuttgart

Springer-Verlag Berlin Heidelberg New York

London Paris Tokyo Hong Kong

Author Index

A

Abbott, L. 1458, 1459, 1886
Abel, B. 289ff., 2145, 2147
Abell, D. F. 1416, 1425
Aberle, G. 2158, 2416
Abetz, K. 984, 987, 989
Abromeit, H. G. 532, 540
Abt, C. C. 2205, 2212
Abt, O. 1550
Acker, H. 748, 750, 1582, 1591
Ackermann, K.-F. 128, 135, 283, 289,
840, 1409, 1497, 1722, 1731, 1892,
1895, 2446, 2452, 2454, 2457, 2462,
2469f., 2479, 2481f.
Ackoff, R. L. 113, 125, 1249f., 1252,
1384, 1561f., 2132
Adam, A. 2319, 2325
Adam, D. 98, 100, 570, 575, 578, 644,
652, 663, 1045, 1054f., 1250, 1252,
1856, 1860, 1906, 1913, 1915, 1918f.,
1936, 2238, 2247, 2432
Adams, M. 263f., 406f., 1160, 1165
Adelberger, O. 372
Adels, H. 54
Adler, H. 111, 165, 183, 192f., 450,
492, 1025, 1966, 2051, 2432
Adomeit, K. 435, 440, 1290
Aereboe, F. 150, 152
Afheldt, H. 1425, 1537, 1743, 1798,
2281
Aggteleky, B. 1763
Agthe, K. 97, 100, 525, 530, 532, 540,
620f., 920, 923, 1617, 1887, 2192f.
Agthe, K. E. 1395, 1399
Ahlert, D. 517, 734, 741, 744, 1438,
1440
Ahrend, P. 1550
Aiginger, K. 2274, 2281
Aignesberger, C. 399
Aita, R. 1994
Albach, H. 1, 33, 77, 97, 99f., 130, 135,
246, 255f., 258, 261, 263f., 284, 289,
306f., 309, 313f., 374, 385f., 427, 459,
462, 465, 576, 578, 588, 624, 628f.,
704, 709, 773f., 828, 884ff., 918, 920,
923, 943f., 954, 956, 971, 1054, 1152,
1156, 1160, 1165f., 1362, 1565, 1574,
1790, 1797, 1805, 1813, 1914, 1919,
1922, 1937, 1944, 1951f., 2123, 2131,
2196, 2201, 2202, 2283f., 2286f., 2290,
2324f.
Albers, D. 2396
Albers, S. 1950, 1952, 2124, 2131,
2167f., 2416
Albers, W. 165, 266, 556, 611, 1176,
1205, 1362, 1374, 1398, 1425, 1453,
1519, 1669, 1704, 2031, 2062, 2202,

2248, 2266ff., 2306, 2395f., 2418,
2432f., 2444
Albert, H. 495, 505, 704, 709, 853, 860,
1646, 1648
Albert, K. J. 972
Albrecht, H. K. 1503, 1507
Albrecht, K. 34
Aldenhoven, B. 795
Alewell, K. 1389, 1397, 1399, 1423f.,
1763, 2298, 2305, 2307
Alexander, S. S. 884, 886
Algermissen, J. 2408
Alioth, A. 2500
Allerbeck, M. 1495, 1498, 2005, 2009
Allgeyer, K. 679, 681
Alpers, R. 1013
Altenburger, O. A. 1895, 2186f.
Altenhoven, B. 796
Alter, U. 2353, 2355, 2358f., 2361
Altfeld, J. 2416
Altfelder, K. 1623, 1625
Aithans, J. 1240
Althaus, U. 2091
Altman, E. I. 758, 762
Altmann, N. 1110, 1116, 1264
Altner, G. 2325
Altrogge, G. 100, 405, 407, 1919
v. Alvensleben, R. 1763
Ambros, H. 1669
Ambrosy, R. 1706, 1719
Amsüss, W. 295, 297
Andel, N. 2306f.
Anders, W. 1537
Anderson, D. R. 531, 539
Andler, K. 1241, 1249f., 1252, 1857,
1860
Andrä, B. O. 610
Andreae, C.-A. 1520
Andritzky, K. 1435, 1440, 1457f.
Angehrn, O. 233, 1428, 1438, 1440
Angerer, G. 810
Angermann, A. 1841f., 2319, 2323,
2325
Anhalt, P. 1886
Anselstetter, R. 1692, 1694
Ansoff, H. I. 536, 756, 762, 1485f.,
1489, 1614, 1624f., 2283, 2288, 2290,
2312f.
Anthony, R. N. 533, 539
Anton, H. R. 1013
Argyris, C. 113, 126, 2000, 2008
Arm, H. R. 2170, 2175ff.
Armour, G. C. 1763f.
Armstrong, J. S. 971
Arndt, E. 2481
Arndt, H. 1458f., 2481
Arnhold, K. 1305, 1314
Arnoff, E. L. 1249f., 1252, 1384

Arpan, J. S. 1229
Arrow, K. J. 401, 407, 1250f.
Aschfalk, B. 1166
Aschoff, C. 183, 938, 944, 1680
Ashby, W. R. 2317, 2325
Assfalg, H. 256, 264, 1250f.
Assmann, H.-D. 588
Atkinson, J. W. 1493, 1497
Auernhammer, H. 1693f., 1834, 1841
Auffermann, J. D. 532, 540, 920
Augenstein, H. 77
Ax, A. 1741
Axtner, W. 1054

B

Baatz, E. 261, 264, 773f.
Bach, H. U. 1302
Bacharach, S. B. 298, 305
Bachmann, C. 675, 681
Backert, K. 960, 968f., 971
Backes, M. 982
Backhaus, H. 1453, 2144, 2147
Backhaus, J. 588f.
Backhaus, K. 255, 264, 756, 762, 1092,
1094ff., 1438, 1440, 1457, 1459, 1994
Badura, P. 809
Baetge, J. 102ff., 109ff., 190, 193f.,
471, 473, 932, 1027, 1361, 1432, 1440,
1813, 1815, 1817, 1819, 1823, 1825,
1830ff., 2323ff.
Bägenhold, D. 313
Bahl-Benker, A. 2501
Bähr, J. 1752
Bahrtdt, H.-P. 1109, 1117
Baierl, F. 2457, 2470
Baldamus, W. 2481
Balders, B. 920
Balke, W. 463, 465
Ballerstedt, K. 828, 944
Ballmann, W. 1218
Ballwieser, W. 102ff., 109ff., 257, 264,
406f., 627f., 2444
Balzereit, B. 134f.
Balzert, H. 123, 125
Bamberg, G. 104, 112, 402, 407, 411,
1031, 1035
Bamberger, I. 235, 237, 239, 1743,
2283, 2286, 2291
Bankmann, J. 1026
Bänsch, A. 264, 554ff.
Banse, K. 401, 407
Bär, G. 226
Bär, J. 1214, 1218
Bardy, R. 2124, 2131
Bareis, H. P. 548
v. Bargen, M. 399

- Barrow, F. H. 858, 860
 Bärsch, H. G. 1578, 1580
 Bartel, W. 2485, 2491
 Bartels, H. G. 817, 1371, 1374
 Bartezzaghi, E. 1763
 Barth, K. 1205, 1890, 1895, 1966, 2339
 Barthenheier, G. 2070
 Bartholomew, E. G. 492, 851
 Bartke, G. 183
 Bartling, H. 2158
 Bartölke, K. 167, 172, 1057, 1061,
 1064, 1066f., 1582, 1591, 1600
 Barton, B. 139, 143
 Barz, C. H. 492, 1336, 2051
 Bass, B. M. 1996, 2008
 Bätz, K. 2263
 Batz, M. 1711f.
 Batzer, E. 672, 2409
 Bauchowitz, H. 931, 2207, 2212
 Bauer, E. 464f., 1453
 Bauer, H. 2268
 Bauer, H. H. 465, 506
 Bauer, J. 103, 105, 111, 2350
 Bauer, R. 1966, 2433
 Bauer, W. 953, 956, 1001, 1013
 Baum, C. 1122, 1128
 Baum, H.-G. 2313
 Baumann, J. 2051
 Baumann, K.-H. 932
 Baumbach, A. 233, 2051, 2174, 2177
 Baumberger, J. 2353, 2355, 2360
 Baumgardt, J. 2445, 2452
 Baumol, W. 2201f.
 Baur 984
 Baur, L. A. 169, 172
 Baur, W. 1945, 1952, 2110
 Bautista, A. J. 1318, 1322
 Baxter, W. T. 886
 Bayer, H. 1975, 1984, 2471
 Bayraktar, B. A. 1563
 Bea, F. X. 368, 372, 473, 764, 774, 812,
 817f., 1615, 1731, 1937, 2017, 2113,
 2119, 2328, 2432
 Beaver, W. H. 756, 762
 Bechmann, A. 857ff.
 Bechtel, H. 2052
 Bechtle, G. 1110, 1116
 Beck, T. 2376
 Becker, C. 32, 2202
 Becker, E. 308, 2339
 Becker, F. 1704, 2470, 2490f.
 Becker, H. 509
 Becker, J. 1418, 1423, 1425
 Becker, P. 313
 Becker, R. 2137, 2139, 2147, 2165,
 2168
 Becker, W.-D. 2266
 v. Beckerath, E. 34, 313, 750, 818, 886,
 922, 1205, 1520, 1966, 2297, 2313,
 2396, 2470
 v. Beckerath, G. 1091, 1097
 Beckermann, T. 2372f., 2376
 Beckmann 983
 Beckmann, E. 2181, 2187
 Beckmann, L. 313, 547, 703, 719, 723,
 1489
 Beckmann, M. 1252, 1764
 Beckmann, M. J. 259, 264, 1762f.
 Beckurts, K. H. 1262, 1264
 Beermann, K. 1357, 1361
 Beeskow, W. 1250, 1252
 Behlert, K. 1582, 1591
 Behn, S. 2416
 v. Behr, M. 1710f., 1719
 Behrens, G. 143, 1421, 1427, 1441
 Behrens, K. C. 143, 1453f., 1501, 1507,
 1763, 2408
 Beier, G. 2390, 2395f.
 Beier, J. 1013, 1206, 1208
 Beitz, W. 1886
 Belling, G. 1142
 Bell, D. W. 1984
 v. der Bellen, A. 1520
 Bellinger, B. 77, 263, 313, 573, 578,
 858, 861, 1161, 1165, 1967, 2110, 2416
 v. Below, F. 1263
 v. Benda, H. 1264
 Bender, P. S. 672
 Benisch, W. 1196, 1199, 2158
 Benischek, E. A. 403, 407
 Benkard, G. 1099, 1105
 Benner, W. 920, 1657
 Bennewitz, H. I. 671
 Bensoussan, A. 2201f.
 Benz 1261
 Berdrow 1576
 Berekoven, L. 227, 229, 231ff., 1240,
 1450, 1452f., 1890, 1895, 2181f., 2186
 Berens, W. 2081
 Berg, C. C. 706, 710, 749f., 762, 1470,
 1582, 1591, 1862, 1875, 2278, 2281
 Berg, H. 476
 Berger, K.-H. 245, 920, 2250, 2253f.,
 2257f.
 Bergler, G. 230, 233, 1431, 1440
 Bergler, R. 229, 233
 Bergmann, C. 809
 Bergmann, J. 2381, 2396
 Bergner, H. 493, 1078, 1104f.
 Berle, A. A. 585, 588, 2046, 2052
 Bernabeu, Yves A. 859, 861
 Berndsen, H. P. 941, 943f., 2207, 2212
 Berndt, R. 1951f.
 Berneke, W. 450
 Bernert, G. 2149
 Bernhard, L. 2460f., 2469
 Bernhard, U. 141, 143
 Bernhardt, P. 1669
 Berning, R. 1785
 Bernkopf, G. 227, 231, 233
 Bernotat, R. 834, 840, 1261
 Bernsdorf, W. 440
 Berr, U. 811, 817
 v. Bertalanffy, L. 1641, 1646f., 2317,
 2325
 Berthel, J. 132, 135, 575, 578, 610,
 1391, 1398, 1695, 1698, 1700f., 1703f.,
 1722, 1731
 Berthold, K. 2128, 2131
 Bessai, B. 1391, 1398
 Bessoth, R. 795
 Beste, T. 250, 264, 920, 1089, 2188,
 2193, 2202, 2469
 Betsch, O. 2488, 2491
 Beuck, H. 2262ff., 2266
 Beumer, H. 2027, 2030
 Beuth, F. 465f.
 Beutler, B. 851
 Beyer, H.-T. 920, 1732, 1741, 2451f.
 Beyfuss, J. 876
 v. Beyme, K. 2396
 Beyss, B. 173
 Bichler, K. 1252
 Bickel, W. 1409
 Bidlingmaier, J. 77, 610, 817, 1191f.,
 1199, 1428, 1440, 1491, 1497
 Bieber, H. 2357, 2361
 Biedenkopf, K. 32, 588
 Bieding, F. 1273
 Biehler, H. 1302
 Bieneck, H.-J. 1058, 1060, 1067
 Biener, H. 450, 842, 851, 1849
 Bierfelder, W. 1000, 1144, 1149f.,
 1153f., 1156f., 1720, 1731, 2148, 2268
 Biergans, E. 183, 342, 2339
 Bierich, M. 1122, 1128
 Biervert, B. 504f., 507
 Biethahn, J. 464f., 1252, 1263, 1473,
 1480f., 1865, 1876, 2082
 Billeter, E. 294, 296
 Billig, H. 1906
 Bilstein, J. 703, 828, 956
 Bircher, B. 971, 1741, 2270, 2280f.,
 2312f.
 Birgelen, G. 1906
 Birkenkamp, F. 1501, 1507
 Birkigt, K. 2064, 2069, 2170, 2177, 2290
 Birkwald, R. 839f.
 Bischofberger, W. 2052
 Bischoff, M. 610
 Bisdorf, W. 1994
 v. Bismarck, O. 991
 Bitz, M. 405, 407, 624, 628, 1031, 1035
 Blaas, W. 854ff., 860
 Black, F. 401, 407
 Blake, R. 1310, 1314
 Blanchard, K. 1310, 1315
 Blankart, C. B. 2263, 2266
 Bläsing, J. P. 2081
 Bleckmann, A. 851
 Bleicher, K. 251, 264, 572f., 579,
 1043f., 1183, 1188, 1307, 1314,
 1389ff., 1395, 1398f., 1586, 1591f.,
 1601, 1603, 1615f., 1618, 1622, 1625f.,
 1699, 1704, 2324f.
 Bleicker, U. 140, 143, 2067, 2069
 Blesgen, G. 1691, 1695
 Bleuel, B. 1784f.
 Bley, H. 2224
 Bloch, W. 172, 1272f., 1994
 Bloech, J. 663, 1753, 1755, 1760, 1763,
 1894, 1936, 2198, 2202
 Blohm, H. 366, 372f., 385f., 623, 628,
 931, 1089, 1218, 1259, 1263, 1894,
 2326, 2492f., 2500f.
 Blomeyer, K. 876
 Blomeyer, W. 1550
 Blum, R. 944
 Blume, O. 54, 505, 1110, 1117
 Blümle, E. B. 53f., 548, 551, 556,
 2186f.
 Bock, H. H. 1450, 1453
 Bock-Rosenthal, E. 1399
 Böckels, L. 2488, 2491

- Böcker, F. 500, 505, 739, 744, 1207, 1444 f., 1453, 1947, 1952, 2167 f.
- Bockhorst, M. 1404, 1409
- Bodendorf, F. 678 f., 681
- Boehme, H. 2304, 2307
- Boerger, M. 173, 2127, 2134
- Boersig, C. A. H. 1553, 1562
- Boettcher, E. 54, 427, 549, 556, 587 f., 1190, 1192, 1198 f.
- Boetticher, K. W. 1395, 1399
- v. Boeventer, E. 1763
- Böhle, F. 2091
- Böhler, H. 464 f., 496, 505, 1417, 1420, 1422, 1425, 1943, 1952, 2142 f., 2147
- Böhli, E. J. 2365, 2367
- Böhling, K.-H. 681
- Böhm, F. 32, 586, 588
- Böhm, H.-H. 100, 264, 2239, 2247
- Böhme, G. 1617
- Böhmer, G.-A. 1218
- Bohnet, A. 372
- Bohnet, M. 733
- Bohr, K. 588, 769, 774, 820, 1129, 1165, 1362, 1704, 1907, 1910, 1916, 1919, 1922, 1937
- Böhret, C. 2040
- Böhres, H. 748, 750, 2462 ff., 2467 f., 2470, 2481
- Bol, G. 1922, 1937
- Bolsenkötter, H. 1890, 1895, 2266
- Bölsterli, K. 1990, 1994
- Bombach, G. 409
- Bomsdorf, E. 858, 861
- Bönkhoff, F. 1027
- Bönkhoff, F. J. 193, 1162, 1164 f.
- Bons, H. 295, 297
- Bores, W. 476, 492
- Borggreve 984
- v. der Borcht, R. 745
- Borgmeier, K. 2128, 2131
- Born, D. 153
- Bornemann, E. 1998, 2008
- Börner, D. 2104, 2187, 2192 f., 2350, 2432, 2434 f., 2444, 2481
- Borrmann, W. A. 1505, 1507
- Borsdorf, U. 34
- Börsig, C. 1740
- Bös, D. 2266
- Bose 984
- Böse, W. H. 1817, 1833, 1966
- Bosetzky, H. 1109, 1117, 1399, 1576, 1580
- Bösherz, F. 2470
- Bössmann, Eva 262, 264, 1638, 1646
- Bott, K. 266, 887, 889, 1205
- Botta, V. 923
- Böttcher, C. 548
- Böttcher, T. 403, 407
- Böttger, W. 2416
- Bottler, J. 1891, 1895
- Boulding, K. E. 377, 385
- Braef, P. 1176
- Bramseman, R. 532, 540
- Brand, E. 1809, 1813
- Brand, H. 165, 2031
- Brandenberger, J. 1993 f.
- Brandenburg, A. 1158, 1161, 1166, 2106, 2111
- Brandenburg, R. G. 1624 f.
- Brandes, W. 152
- Brandi, E. 404, 407 f., 942, 944
- Brandstätter, H. 168 f., 172, 2006
- Brandt, K. 1813
- Brandt, W. 734
- Brankamp, K. 1886, 1906
- Bratschitsch, R. 314, 1157, 1165, 1442
- Brauchlin, E. 811, 818, 1398, 1632 f.
- Brauer, K. M. 1367, 1374, 1919, 2416
- Braun, F. 818
- Braun, G. E. 239, 1567, 1574, 2143, 2147
- Braun, H. 1093, 1097
- Braun, S. 1117
- Braun, W. 264, 362, 588, 1731, 2144, 2146 f., 2464, 2470, 2475, 2481
- Braverman, H. 1472, 1481
- Brealey, R. A. 1318, 1322
- Brechling, F. P. R. 269
- Brede, H. 1519, 1764, 2260, 2263, 2266, 2312
- Bredemeier, W. 2354, 2358 f., 2361
- Bredt, O. 1205, 2433
- Breitling, R. 54
- Breitung, A. 1865, 1876
- Bremser, H. 1316, 1322
- Brenke, M. 1502, 1507
- Brenneis, F.-J. 1218
- Brentano, J. J. 248, 264
- Bretschneider, K. 1986, 1994
- Bretzke, W.-R. 1028, 2146 f.
- Breuer, E. 2127, 2132
- Brewi, K. 2351
- Briefs, G. 1117, 2380, 2396
- Briefs, U. 1262, 1264
- Bright, J. R. 1472, 1481
- Brimberg, A. 1218
- Brink, H.-J. 1152, 1156, 1502, 1507, 1862, 1875
- Brinkmann, E. 790, 794 ff.
- Brinkmann, G. 1291, 1301
- Brinkmann-Herz, D. 427
- Brinkmann, T. 150, 152, 588
- Britsch, W. 1442
- Britting, B. 1206
- Brockner, H. 1776
- Brockhoff, K. 93 f., 99 f., 258, 261, 263, 265, 464 f., 540, 601, 707, 710, 920, 971, 1031, 1035, 1148, 1156, 1412, 1425, 1553, 1562, 1809, 1813, 1863, 1875, 1878, 1886, 1943 f., 1947, 1949 ff., 1952, 2120 ff., 2130 ff., 2145, 2147, 2201 f., 2206, 2208, 2212
- Brockmeyer, K. 1830, 1832
- Broermann, J. 34
- Brölingen, B. 1592
- Bronfenbrenner, U. 1580
- Brönner, H. 548, 1849
- Bronner, R. 133, 135, 707, 710
- Brose, P. 2124, 2132, 2273, 2281
- Brown, A. 492, 851
- Brox, H. 430, 440, 1290
- Brucker, P. 1906
- Bruckmann, G. 971
- Bruder, W. 128 ff., 135, 1071, 1078, 2446, 2452 f.
- Bruggemann, A. 1265, 1855, 1861, 2005, 2008
- Brüggemann, D. 1336
- Brüggemann, M. 1669
- Bruggmann, M. 2128, 2132
- Bruhn, M. 497, 500, 505, 1436, 1442
- Brune, A. 1984
- Brunnberg, J. 1250, 1252, 1864, 1875
- Brunner, D. 103, 111
- Bruns, G. 399, 829
- Brusberg, H. 1552, 1562, 1565, 1574
- Bruse, H. 261, 265, 756
- Bücher, K. 746, 750, 2202, 2370, 2376
- Buchholz, E. H. 54
- Büchi, W. 802
- Buchinger, G. 372, 598, 601, 763, 1185, 1188, 1560, 1562, 2281 f.
- Büchner, F. 1176
- Buchner, R. 191, 193, 774, 889, 898, 923, 1026
- Budäus, D. 589, 2205, 2210, 2212, 2263, 2266
- Budde, A. 1578, 1580
- Budde, D. 450
- Budde, W. D. 931
- Buddeberg, H. 671, 740, 745, 1206, 2408
- Buddensieg, L. 1576, 1580
- Buffa, E. S. 1763 f.
- Bühl, W. L. 568
- Bühler, W. 405, 407, 1359, 1361
- Bühner, R. 406 f., 1154, 1157, 1582, 1592, 1619, 1626, 2124, 2133
- Bullinger, H.-J. 1142, 1264, 2502
- Bullinger, M. 819
- Bungenstab, K.-E. 131, 135
- Bunz, A. R. 1058, 1067
- Bünz, V. 1849
- Burckhardt 984
- Burdenski, W. 2224
- Bürgel, H. D. 763
- Burgholzer, P. 1142
- Burkert, M. 1849
- Burns, T. 748, 750
- Burret, G. 1013
- Burwick, H. 1993 f.
- Büsch, K.-H. 787, 792, 796
- Buschardt, D. 1857, 1860
- Büschgen, H. E. 197, 210, 313, 392, 399, 401, 406, 625, 628, 703, 717, 723 f., 774, 898, 900, 906, 921 f., 924, 945, 955 f., 1013 f., 1160 f., 1165 f., 1322, 1355, 1357, 1361, 1669, 1975, 2052, 2266
- Buscholl, F. 2501
- Buss, D. 1142
- Busse v. Colbe, W. 100, 130, 135, 194, 401, 407, 474, 491, 492 f., 663, 898, 1000, 1009 f., 1012 f., 1026, 1054, 1128, 1229, 1252, 1504, 1507, 1895, 2202, 2432, 2434 f., 2444
- Bussmann, K. F. 293, 297, 532, 540, 1206, 1377 f., 1384, 1906
- Bütow, L. 610
- Byham 1998

C

Cable, W. 586
 Caccapolo, G. J. 599, 601
 v. Caemmerer, E. 34
 Cakir, A. 1261, 1264f.
 Calmes, A. 1090, 1637, 1646
 Cameron, S. 2322, 2330
 Campbell, J. B. 531, 540
 Campbell, J. P. 1493, 1497
 Camra, J. J. 2091
 Cannan, E. 1922, 1936
 Canning, J. B. 884, 887
 Capol, M. 167, 169, 172
 Carlson, E. D. 594, 601
 Carlson, S. 1922, 1937
 Carp, H.-J. 2182, 2187
 Caspari, B. 1013
 Castan, E. 450, 492, 925, 932, 2141, 2147
 Cerboni, G. 226
 Cetron, M. vin J. 2356, 2361
 Cezanne, W. 851
 Chamberlin, D. D. 681
 Chamberlin, E. H. 257, 265
 Chambers, J. C. 960, 971
 Chandler, A. D. J. 247, 265, 748, 750, 1393, 1399
 Chaudry, M. A. 599, 601
 Cheng Chang, E. 887
 Child, J. 1578 ff.
 Chips 964
 Chmielewicz, K. 83, 91, 98 ff., 183, 225 f., 277, 279 f., 289, 353, 412, 427 f., 451, 468, 473, 492, 581, 586, 588, 621 f., 630, 664, 770, 772, 774, 828, 870, 889, 898, 917, 920 f., 923, 941, 944, 1006, 1012 f., 1054, 1128, 1206, 1229, 1258, 1314, 1426, 1647, 1768, 1776, 1786, 1886, 1889 f., 1892, 1896, 1920, 1954, 1966, 1974, 2052, 2135, 2137, 2146 f., 2193, 2212, 2238 ff., 2247 f., 2294 f., 2297, 2306, 2316, 2319, 2326 f., 2432, 2444
 Choi, F. D. S. 1229
 Christians, F. W. 723, 956
 Christie, B. 1264
 Churchman, C. W. 1249 f., 1252, 1381, 1384
 Cicero, M. T. 226
 Clar, P. 362
 Clark, L. H. 507
 Clauß, R. 2416
 Clemens, B. 2359, 2362
 Clemens, R. 2376
 Clemm, H. 165
 Coase, R. H. 265, 1374, 1376
 Codd, E. F. 675, 681
 Coenenberg, A. G. 99, 104, 106, 111, 165, 183, 194, 404, 406 ff., 451, 492 f., 621, 648, 652, 932 f., 938 f., 941 ff., 944, 1002, 1008, 1010, 1012 f., 1026, 1031, 1035, 1122, 1128, 1218 f., 1966, 2030 f., 2103, 2203, 2212, 2237, 2239 f., 2247 f., 2313, 2432, 2434 f., 2444
 Cohn, R. A. 625, 629
 Coing, H. 588
 Colorni, A. 1763
 Commandeur, D. 1823, 1832 f.

Compes, P. C. 1521
 Conrad, A. F. 588
 Conrad, K. 403, 408
 Conradi, W. 134 f.
 Conrads, M. 1680
 Constantinesco, L.-J. 851
 Cooper, L. 1757 f., 1764
 Copeland 1093
 Cordes, W. 1054
 Cordewener, K.-F. 1669
 Corsten, H. 817, 1152, 1157, 1891, 1894, 2273, 2281, 2356 f., 2360
 Cortina-Hildebrandt 966
 Coser, L. A. 568
 Cotta 983
 Cox, H. 465, 2260, 2266
 Cox, R. 736, 745
 Cravens, D. W. 1418, 1425
 Cristofolini, P. 2176 f.
 Crone, R. 1359, 1361
 Crott, H. 568
 Crutchfield, J. P. 965, 971
 Cuny, R. H. 1161, 1165
 Curtius-Hartung, R. 1322
 Czayka, L. 2324
 Czerwonka, C. 505

D

Dahl, E. 1409
 Dähler, T. 1537
 Dahlhoff, H.-D. 500 f., 505
 Dahms, K. 1310, 1314
 Dahrendorf, R. 285, 290, 568, 746, 750
 Dambmann, W. 1669
 Damm, G. 492, 932
 Danckelmann 984
 Danert, G. 576, 579
 Dantzig, G. B. 98, 100, 1565, 1574
 Date, C. J. 681
 Dau, A. 1505, 1507
 Daub, W. 2062
 Daul, H. 1680
 David, R. 2052
 Davidson, H. F. 2356, 2361
 Davidson, S. 886
 Davis, B. E. 599, 601
 de Houssaye, L. 1600, 2006
 De Man, H. 2008
 Dean, J. 1808, 1813, 2241, 2247
 Dearden, J. 113, 125, 533, 539
 Debatin, O. 1984
 Debreu, G. 401, 407 f., 1922, 1937
 Debus, N. 2490 f.
 v. der Decken, W. 2470
 Decker, F. 2184, 2186
 Deckl, A. 2069
 Dedler, K. 502, 505
 Degenhard, H. 2234
 Dehn, W. 2417
 Deimer, K. 501, 505 f.
 Delhees, K. H. 568
 Dellmann, K. 81, 84, 91, 663, 1013, 1858, 1860, 1916 f., 1919, 1922, 1937, 2122, 2132, 2241, 2247
 Dembo, T. 1498
 Demski 2240
 Denk, R. 923
 Deppe, F. 2396
 Deppe, H. D. 399, 920, 1360 f., 1669, 1890, 1896, 2203
 Derfuss, J. 555 f.
 Derlin, W. 672
 Detjen, G. 2417
 Detlefsen, K. 923
 Detter, H. 2360
 Deusinger, I. M. 170, 173
 Deutsch, P. 547
 Deutsch, W. 2175, 2177
 Devereux, E. C., J. 1579 f.
 Dewey, J. 1591
 Dey, G. 1066 f.
 Deyhle, A. 527, 530, 532, 536, 540
 Dichtl, E. 227, 233, 258, 267, 506, 739, 741, 744, 1207, 1240, 1250, 1252, 1428, 1434, 1437, 1440, 1445, 1453, 1456 ff., 1615, 1731, 1943, 1949, 1952, 2010, 2017, 2165, 2168, 2177, 2328
 Dick, R. 2127, 2134
 Dickson, W. J. 1399
 Diederich, H. 1367, 1374, 1813, 1890, 1896, 2054, 2062, 2261 ff., 2266 f., 2410, 2414, 2416 f.
 Diefenbacher, H. 585, 588
 Dierkes, F. 1360 f.
 Dierkes, M. 1157, 1975, 2205, 2207, 2209, 2213
 Diers, F. 2417
 Dieterich, M. 501, 507
 Dieterich, V. 984, 989
 Dietrich, O. 2125, 2132
 Dietz, R. 1290, 1693 f.
 Dijkma, J. 2241, 2247
 Dill, D. A. 1318, 1322
 Diller, H. 501, 506, 1421, 1424, 1426, 1448, 1453, 1813, 2169, 2177
 Dimitroff, G. 2396
 Dinkelbach, W. 96, 100, 374, 386, 859 f., 1030 f., 1035, 1564, 1569, 1571 f., 1574, 1856, 1860, 1913, 1920
 Dinter, H. 1026
 Dinter, S. 1205
 Dirks, H. 168, 172
 Dirrigl, H. 344, 625, 628, 2351
 Diruf, G. 1364, 1374, 2417
 Disch, W. K. A. 2409
 Dissel, W. 921
 Distel, H.-U. 2359, 2361
 Dittes, E. 2017
 Dittmar, R. 2396
 Dlugos, G. 290, 297, 303, 305 f., 568, 643, 652, 1307, 1314, 1441, 1732, 1742, 2148, 2327
 v. Dobbeler, C. 1249, 1252
 Dobischat, R. 2485, 2491
 Dobroschke, E. 784
 Doemens, G. 2081
 Doerken, W. 1263, 2493, 2500
 Dohse, K. 2485, 2491
 Dolezalek, C. M. 1908, 1920, 2092
 Dolff, P. 1358 f., 1362
 Domizlaff, H. 230, 233
 Domsch, M. 132, 135, 1681 ff., 1687 f., 1691, 1693, 1700, 1704, 1718 f., 2006, 2126 f., 2132

- Domschke, W. 817, 1760, 1764
 Donder, I. 1206
 Doppler, K. 1600
 Döppner, H. 2174, 2176f.
 Doralt, P. 1988, 1994
 Döring, A. 1273
 Döring, P. A. 133, 135
 Dormayer, H.-J. 2273, 2281
 Dorn, G. 2189, 2193
 Dörner, D. 681, 966, 971
 Dörner, E. 2237f., 2241, 2243, 2246f.
 Dorow, S. 1550
 Dorow, W. 298, 302f., 305f., 568, 610
 Dörrie, U. 833, 841
 Dose, N. 313
 Dostal, W. 1480f.
 Dötsch, W. 1347
 Douds, C. F. 2358, 2361
 Draheim, G. 549, 556
 Dreger, K.-M. 493
 Dreger, W. 1994
 Drexler, A. 313
 Dreyer, A. 256, 265, 855, 858, 860
 Dreyer, H. 791, 796
 Drukarczyk, J. 402, 406, 408, 623, 628, 703, 820, 828, 956, 1158, 1160, 1162ff., 1360, 1362, 2110
 Drumm, H. J. 54, 100, 127, 134f., 570, 574, 576, 579, 706, 710, 1071, 1078, 1362, 1471, 1481, 1503, 1507, 1553, 1563, 1688, 1700, 1704, 1718f.
 Dülfer, E. 54, 550, 556, 588, 1507f., 2041, 2045f., 2052
 Dullien, M. 1994
 Dumke, H.-P. 2417
 Dunette, M. D. 1497
 Dunst, K. 1797, 2286, 2290
 Dupuit, J. 855, 861
 Durchlaub, W. 1026
 Dürhammer, W. W. 921
 Düring, W. 111, 165, 183, 192f., 450, 492, 1025, 1966, 2051, 2432
 Dütthorn, C. 585, 590
 Duvernell, H. 1117, 1975
 Dworak, E. 194
 Dworak, W. 2240, 2247
 Dworatschek, S. 1142
 Dyas, G. P. 1578, 1580, 1602, 1616
 Dzida 1261
- E**
- Ebel, J. 402, 408
 Eberle, W. 33
 Eberlein, G. 290, 2148, 2327
 Eberstein, H. H. 1529, 2062
 Ebisch, H. 243, 246, 2062
 Echterhoff-Severitt, H. 2121, 2132
 Eckard, H. 1128
 v. Eckardstein, D. 128, 135, 1703, 1720, 1731, 2453, 2481
 Eckardt, T. 968, 971
 Eckart, H. 1119
 v. Eckartsberg, Chr. 1503, 1508
 Eckel, D. 2158
 Eckert, W. 1450, 1452f.
 Eckhardt, A. 1590f.
- Eckstein, W. E. 2417
 Edin, R. 2323, 2326
 Edler, F. 139, 143
 Effenberger, H. 225
 Efferoth, M. 225
 Effmert, W. 2417
 Egawa, H. 2052
 Eger, T. 589
 Egger, A. 695
 Egle, K. 402, 408
 Egner, H. 190, 194, 1163, 1165
 Ehlermann, C.-D. 851
 Ehmann, H. 1752
 Ehreiser, H. J. 1000
 Ehrlicher, W. 399
 Eicher, H. 2224
 Eichhorn, P. 353, 811, 817, 1519, 1890, 1896, 2032, 2040, 2113, 2119, 2205f., 2213, 2261, 2264f., 2267
 Eichhorn, S. 1050, 1054f.
 Eichhorn, W. 1813, 1922, 1937
 Eichinger, F. 1489
 Eichler, H. 1128
 Eickhof, N. 2396
 v. Eiff, W. 1055
 Eifler, G. 1818, 1833
 Eilon, S. 599f.
 Eisele, D. 1359, 1362
 Eisele, R. 1092, 1097
 Eisele, W. 91, 712, 724, 771, 774, 2203
 Eisenach, M. 2350
 Eisenrith, E. 1154, 1157
 Eiteman, D. K. 982
 Eiteneyer, H. 2263f., 2267
 Elfgen, R. 1409
 Ellenrieder, P. 1450, 1452f.
 Ellinger, T. 663, 1857, 1860, 1868, 1875, 1894, 1905f., 1937, 2240, 2247, 2255f., 2258
 Ellwein, T. 2040
 Elschen, R. 276, 290
 Emde, W. B. 960, 966, 968f., 971
 Emmerich, G. 932
 Emmerich, H. 2110
 Emmerich, K. 1481
 Emmerich, V. 1044, 1335, 1489, 2158, 2260, 2267
 Emmert, P. H. 368, 372, 384, 386
 Ende, W. 1703f.
 Endler, K. 1311, 1314
 Endres, M. 989
 Endres, W. 1205f., 1966, 1975, 2225, 2229, 2233f.
 Engel, F. 917, 923
 Engleiter, H.-J. 817, 924, 1152, 1157, 1509, 2432
 Engelhard, W. 225
 Engelhardt, W. H. 1090, 1094f., 1097, 1886
 Engelhardt, W. W. 550, 552, 556, 1519, 2141, 2147, 2260, 2267
 Engels, W. 183, 375, 386, 774, 828, 887, 1121, 1128, 2432
 Engledow, J. 509
 Engler, M. 2081
 Engler, R. 1669
 Enke, H. 2158
 Eppler, E. 733
- Erbe, R. 678, 681
 Erdland, A. 828
 Erdlenbruch, B. 1906
 Erhard, L. 33f.
 Erichson, B. 140, 143, 1454
 Erikson, E. H. 1579f.
 Erlen, H. 2128, 2132
 Erndt, H. 173
 Erne, P. J. 1205
 Ernenputsch, M. 506
 Ertel, E. 1501, 1508
 Ertner, U. 932
 Esch, M. E. 858, 861
 Eschenburg, R. 555f.
 Eschenburg, T. 54
 Eschenröder, G. 694
 Eschner, G. 473
 Eßer, J. 1966
 Esser, J. 2396
 Esser, K. 784, 1974, 1984
 Esser, O. 431, 440
 Esser, W. M. 568f., 1077f., 1155, 1157, 1582, 1591, 1600, 1603, 1617, 1638, 1648, 2283, 2286, 2289f.
 Etzioni, A. 2284, 2291
 Eucken, W. 1813
 Euler, H. P. 568, 1110, 1117, 1273, 2464, 2470
 Evans, W. O. 1763, 1765
 Everling, W. 1043f., 1752, 1966
 Eversheim, W. 361f.
 Everstein, W. 2500
 Ewald, G. 230, 234
 Ewert, O. 1495, 1497
 Ewert, R. 408
 Ewringmann, D. 2307
 Eyermann, E. 1347
 v. Eynern, G. 1519
- F**
- Faber, M. M. 99f.
 Fabricius, F. 568
 Fackelmeyer, A. 1461, 1470
 Faehndrich, H. 1776
 Falk, B. 2186f.
 Falk, R. 2449, 2453
 Falterbaum, H. 226
 Faltlhauser, K. 784, 1974, 1984, 2205, 2213
 Fama, E. F. 402, 408
 Fandel, G. 96, 100, 256, 265, 663, 1892, 1894, 1906, 1937, 2248
 Farago, L. 1998, 2008
 Färber, H. 2170, 2177
 Farny, D. 1167, 1176, 1890, 1896
 Fassbender, S. 131, 135
 Fäßler, K. 1862, 1875
 Faust, H. 552, 556
 Faustmann, M. 984, 988f.
 Fayol, H. 265, 1304, 1314, 1618, 1623, 1625
 Feather, N. T. 1497
 Fechner, G. v. T. 831, 840
 Fechtner, H. 2470
 Federmann, R. 106, 111, 183
 Fees, W. 428, 585, 588ff., 2052

- Fehlbaum, R. 572, 579, 610, 749, 1441, 1538, 1601, 1613, 1616, 1619, 1623, 1625, 1634, 1636, 1646, 1859f.
- Fehr, H. 1718f.
- Feichtinger, G. 256, 265
- Feldman, E. 1760, 1764
- Felix, G. 1409
- Fendt, H. 1156f.
- Fengler, C. 1576, 1580
- Fengler, T. 1580
- Fenneberg, G. 2130, 2132
- Ferk, H. S. 651f.
- Ferner, F.-K. 2365, 2367
- Ferner, W. 1952
- Ferring, K. 78
- Fersch, F. 325
- Fessmann, K.-D. 1613, 1616
- Festinger, L. 858, 861, 1498
- Fettel, J. 614, 621
- Feuerbaum, E. 214, 226, 881, 887
- Feutlinske, K. 2081
- Fey, D. 1816f., 1823f., 1827, 1830, 1832f.
- Fey, G. 1817, 1823, 1832
- Fiedler, F. 1310, 1314, 1496f.
- Fiedler, J. 1425
- Field, J. 841
- Fieten, R. 1591, 1626, 1638, 1647
- Finck, G. 506
- Findeisen, F. 233, 1427, 1440f.
- Fisch, G. G. 1615
- Fischer, G. 251, 262, 265, 784, 1304, 1309, 1314, 1731, 1984, 2062
- Fischer, H. 1575, 1580
- Fischer, J. 242, 246, 368, 372
- Fischer, J. H. 760f., 763, 1357, 1362
- Fischer, K. H. 265
- Fischer, L. 326, 344, 1505, 1507, 2004, 2008, 2351
- Fischer, M. 1258, 1261, 1264
- Fischer, O. 921, 1362
- Fischer, R. 1336, 1849
- Fischer, T. 2326
- Fischer, W. 588, 1163, 1165
- Fischer, W. A. 2352, 2360
- Fischer-Winkelmann, W. F. 190, 194, 226, 289, 505ff., 1436ff., 1441
- Fisher, A. G. B. 2187
- Fisher, I. 884, 887
- Fissenewert, H. 1984
- Fitting, K. 1336
- Fittkau-Garthe 2005
- FitzRoy, F. R. 589, 1974, 1984
- Flämig, J. 1813
- Flechsenshar, H.-R. 2489, 2491
- Flechsigs, R. 1359ff.
- Fleck, H.-J. 1849
- Fleege-Althoff, F. 2110
- Fleischmann, B. 861, 1563
- Fleischmann, G. 505, 507f., 588
- Flender, A. 34
- Flessner, A. 1160f., 1165, 2110
- Fliegel, F. C. 2356, 2361
- Flieger, H. 2065, 2070, 2417
- Flik, H. 2323, 2326
- Flohr, B. 127, 135
- Flohr, G. 887, 1014
- Florin, P. 1273
- Flume, W. 1335, 2051
- Fluri, E. 1391, 1398, 2280, 2282
- Fock, J. P. 2417
- v. Foerster, H. 2326
- Föhl, C. 1984
- Foit, O. 1272f.
- Folkers, D. 1813
- Follpracht, J. 1503, 1508
- Foppa, K. 1493, 1498
- Fornfeist, M. 1537
- Forrester, J. W. 593, 600, 1368, 1376, 2326
- Förster, G. 1600
- Forster, J. 566, 568
- Forster, K.-F. 629
- Forster, K.-H. 108, 110f., 165, 410, 956, 1017, 1025, 2030
- Fotilas, P. 1855, 1860
- Francis, R. L. 1758, 1764
- Frank, W. G. 1229f.
- Franke, G. 402, 408, 624, 626ff., 1160, 1165
- Franke, R. 100, 1785
- Franke, W. 1907
- Franken, R. 1470, 1862, 1875
- Franko, L. G. 1603, 1616
- Franz, A. 1693f.
- Franz, K.-P. 1975
- Franzen, W. 652
- Frauendorfer, R. 987, 989
- Freericks, W. 183, 2339
- Freiling, C. 1026, 1218
- Frenckner, P. 534, 540
- Frerk, P. 995, 1000
- Frese, E. 251, 265, 570, 572f., 578f., 610, 1142f., 1314, 1503, 1508, 1591ff., 1615, 1623, 1625, 1636, 1639, 1646f., 1718, 1985f., 1990, 1994, 2307f., 2310, 2312
- Freter, H. 142f., 505, 507f., 1424f., 1451, 1454
- Freudenmann, H. 1886
- Fricke, W. 1113, 1117
- Friederich 1818
- Friedrich, H. 1833
- Friedrich, H. R. 2453
- Friedrich, P. 2040, 2267
- Friedrich, W. J. 1347
- Friedrichs, G. 1480f.
- Friedrichs, H. 173, 1696, 1703f.
- Friedrichs, P. 2007f.
- Frieling, E. 835, 837, 840f., 2002f., 2008, 2082, 2502
- Frieling, H. 1262, 1264
- Frieling, A. B. 694
- Friesenhahn, E. 34
- Frings, P. A. 932
- Frisch, R. 1922, 1937
- Fritsch, U. 784
- Fritz, J. 1508
- Fritz, W. 498, 503, 506
- Fröbel, V. 747, 750
- Froese, H. 1121, 1128
- Fröhler, L. 813, 818, 1347
- Frommer, H. 1984
- Frömmner, N. 295, 297
- Fronhoff, B. 1417, 1425
- Fuchs, G. 2052
- Fuchs, H. 476, 493, 1641, 1646ff., 2317, 2321, 2323, 2325ff.
- Fuchs, J. 610, 1742, 2194
- Fuchs, K.-D. 2254, 2258
- Fuchs, M. 54
- Fuchs-Wegner, G. 1308, 1315, 1613, 1616, 1624, 1626, 1641, 1647, 2318, 2326
- Fugmann, A. 1813
- Fuhrmann, J. 792, 796, 1117
- Fülberth, G. 2396
- Fulda, E. 965, 971
- Fülling, F. 1818, 1833
- Funk, J. 371f., 1824, 1833
- Funke, H. 1089, 2500
- Fürst, R. 671, 1158, 1165
- Fürstenberg, F. 429, 440, 839f., 1106, 1110, 1113, 1117, 1696, 1704, 2470f.
- Fürtjes, H.-T. 2140, 2147
- Furubotn, E. G. 586, 589
- G**
- Gabele, E. 128ff., 135, 370, 373, 1069, 1071, 1074f., 1077f., 1148, 1398, 1425, 1578, 1580, 1582, 1591, 1600, 1603, 1616f., 1638, 1648, 1742, 1743, 2143, 2148, 2285, 2290f., 2446, 2452f.
- Gäfigen, B. 2451f.
- Gäfigen, G. 99, 860, 923, 1031, 1035, 1491, 1498
- Gagsch, S. 750, 1591, 1647, 2318, 2326
- Gahlen, B. 409
- Gahse, S. 921
- Gaitanides, M. 238f., 749f., 1065, 1068, 1264, 1574, 1850, 1859, 2326
- Gallenmüller, O. 362
- Gälweiler, A. 610, 1395, 1399, 1412, 1425, 1742, 1787, 1796, 1798, 2273ff., 2277ff., 2281, 2283, 2291
- v. Gamm, O.-F. 2158
- Gandenberger, O. 2062
- Gans, C. 193
- Gantt, H. L. 2091
- Gantzlin, J. 2081
- Gardiner, M. M. 1264
- Gast, T. 2076f., 2081
- Gaugler, E. 58, 77, 128, 132, 135, 170ff., 440, 569, 774, 784f., 802, 991, 999f., 1057, 1064f., 1067, 1144, 1263f., 1272, 1302, 1307, 1315, 1402, 1409, 1426, 1498, 1550, 1616, 1670, 1680, 1694, 1698, 1702ff., 1708, 1717, 1719, 1721, 1724, 1731, 1753, 1975f., 1984, 1998, 2001, 2004, 2008, 2091, 2324, 2326, 2396, 2452, 2470f., 2481, 2486, 2491
- Gawlik, R. 1592
- Gaydoul, P. 533, 540
- Gebert, D. 567f., 1495, 1498, 1582, 1592, 1600, 1996, 2001, 2004ff., 2008f.
- Gebhardt 758
- Gebhardt, G. 943f., 1012, 1014
- Geertman, J. A. 2234
- Gehring, H. 1993f.
- Gehrmann, D. 982

- Geider, C. H. 1097
 Geisen, B. 261, 265, 774
 Geiser, J. 2017
 Geiß, W. 2104
 Geist, M. N. 305f., 672, 1000, 1316, 1400, 1415, 1424, 1425, 1426, 1732, 1740, 2166, 2168, 2298
 Geitner, U. 295, 297
 Geldmacher, E. 82, 91, 881, 887
 Gelnhausen, F. 921
 Gemperle, H. 1886
 Gemünden, H. G. 710, 1032f., 1035, 1092, 1097, 2163, 2168
 Genscher, H.-D. 34
 Georg, W. 1594, 1600
 Georgi, A. A. 386
 Geppert, M. 2040
 Gerathewohl, K. 1176
 Gerke, W. 387f., 394, 399f.
 Gerloff, O. 476, 493
 Gernert, D. 762f.
 Gerpott, T. J. 2126, 2127, 2132
 Gershefski, G. W. 601
 Gerstung, F. 671
 Gert, H.-H. 811, 817
 Gerth, E. 1190, 1198f.
 Gerum, E. 428, 585, 589f., 1057, 1064f., 1067, 1273, 2045f., 2052, 2054
 Geschka, H. 1146, 1157, 2127, 2132, 2273, 2281, 2353, 2355, 2358f., 2361
 Gesekus, J. 2075, 2081
 Gessler, E. 1044
 Geßler, E. 1336
 Geßner, H.-J. 811, 817
 Gessner, P. 1861
 Gessner, V. 1161, 1165
 Gewald, K. 362, 694
 Ghiselli, E. E. 1580
 Gianessi, E. 724
 Gieffers, F. 1680
 Gielow, G. 2124, 2133
 v. Gierke, O. 589
 Giersch, H. 34, 818, 2113, 2119
 Giese, F. 831, 840, 1998, 2009
 Giesecke, H. 1501, 1508
 Gilels, G. 362
 Gille, G. 77, 1702f., 2486, 2491
 Girtler, R. 1576, 1580
 Gitter, W. 2224
 Gittler, L. 2008
 Glade, A. 451, 548
 Glaser, H. 1639, 1647, 1862, 1864, 1866, 1868, 1870, 1875
 Glasl, F. 568, 1600, 2006
 Glassen, H. 2158
 Gleiss, A. 2158
 Gleissner, E. 1365
 Gleißner, E. 1376
 Gliess, H. 1694
 Glinz, M. 2177
 Gliss, H. 1693
 Glittenberg, U. 1206
 Glueck, W. F. 298, 305
 Gluth, H. 325
 Gmür, U. M. 2353, 2355, 2360
 Gnam, A. 451
 Gnoth, K. 1359, 1362
 Göbel, U. 2453
 v. Godin, R. F. 2051
 Goerdeler, R. 165, 1027
 Goerke, W. 1600
 Goerken, B. 144
 Goetzke, W. 541, 1489, 2266, 2268, 2313
 Gohl, J. 1274, 2000
 Gola, P. 1842
 Goldbach, A. 2267
 Goldberg, W. H. 1510
 Goldhar, J. D. 2356, 2361
 Goldschmidt, H. O. 921
 Göllitz, R. 1694
 Golling, H.-J. 1553, 1563
 Gollnow, C. 1414, 1425
 Gomez, P. 2323, 2326
 Goossens, F. 77, 784, 1604, 1615, 1680, 1702ff., 1984, 2470
 Göppl, H. 402, 408, 411f., 2203
 Gordon, M. J. 885, 887
 Gordon, R. A. 2046, 2051
 Gornas, J. 353
 Gößler, R. 1553, 1563
 v. Gottl-Ottlilienfeld, F. 1153, 1157, 2085, 2091
 Gottschalk, H. 1984
 Gottschalk, J. 243, 246, 2062
 Gottschall 2079
 Götzten, G. 1737, 1742
 Goubeaud, F. 2077, 2081
 Gower, L. C. B. 2051
 Grabatin, G. 1073, 1079, 1613, 1617
 Grabherr, H. 1501, 1508
 Grabitz, E. 851
 Graeve, H. 1575, 1580
 Graeve, K. H. 1056
 Graf, G. 2267
 Graf, O. 840, 2009
 Grafers, H. W. 1097, 1438, 1441
 Grandjean, E. 1263
 Grass, H.-G. 2351
 Grätz, F. 994, 997, 1000
 Gratz, K. 2350
 Graumann, C. F. 1493, 1497
 Graumann, J. 232f.
 Graurock, W. 1205
 Graveson, R. 2052
 Gray, W. 2324, 2326
 Grebe 984
 Greenhut, M. 1763
 Grefermann, K. 1100f., 1103ff., 2359, 2361
 Greif, M. 1002, 1014
 Greif, S. 1101, 1105, 1996, 1998, 2005, 2009
 Greipl, E. 876, 1101, 1104f., 2359, 2361
 Greiß, I. 2417
 Gress, W. 2377
 Grether, E. T. 736, 745
 Grewe, W. 165
 Grewe, W. G. 851
 Griesse, J. 113, 125, 292, 594, 601, 1906
 Grimm, U. 1743
 Grimmer, H. 235, 237, 239
 Grinyer, P. H. 593, 600
 Grob 1261
 Grochla, E. 35, 53ff., 101, 113, 115, 117f., 125f., 226, 239, 245f., 251, 265, 278, 289f., 293ff., 313, 353, 362, 505, 508, 548, 556, 560, 567ff., 572ff., 577ff., 593, 601, 641, 671, 750, 774f., 791, 794ff., 802, 870, 886, 906, 922, 971, 1013, 1035, 1044, 1071, 1078, 1089, 1104, 1142f., 1154, 1157, 1161, 1165, 1176, 1178, 1187f., 1190f., 1193, 1199, 1205, 1218f., 1252, 1264, 1304, 1315, 1361f., 1376, 1389, 1392, 1394, 1398, 1410, 1424, 1470, 1473, 1481, 1489, 1498, 1510, 1532, 1534, 1537f., 1581f., 1585f., 1591f., 1600, 1603, 1613, 1615ff., 1620, 1625, 1627, 1632ff., 1636, 1640, 1642, 1646ff., 1703, 1718, 1742, 1752, 1776, 1785, 1787, 1849, 1875f., 1886, 1896, 1920, 1966, 1975, 1994, 2030, 2053, 2092, 2131, 2146ff., 2186, 2193, 2202, 2235, 2248, 2258, 2268, 2278, 2281, 2297, 2312f., 2316ff., 2321ff., 2325ff., 2330, 2416, 2418, 2432f., 2444, 2469, 2471
 v. der Groeben, H. 851
 Groenewald, H. 131, 135
 Groll, K.-H. 2193
 Gröne, A. 1096f.
 Groos, W. H. 784
 Groskurth, P. 1265, 1855, 1861, 2000, 2008f.
 Gross, G. 451, 492, 1833
 Großfeld, B. 1833, 2051f., 2444
 Großmann, A. 2052
 Großmann, H. 247, 265
 Grossmann, R. 1347
 Grubbström, R. W. 2360
 Gruber, W. H. 2356, 2360
 Grüger, G. 1718f.
 Gruhler, W. 33, 828, 2017
 Grün, G. 924
 Grün, O. 260, 265, 604, 610, 705, 710, 1460, 1470, 1592, 1988, 1994
 Grundmann, W. 1757f., 1764
 Grünefeld, H.-G. 1680, 1688, 1694
 Grünenwald, K. 1055
 Grünewald, H.-G. 2277, 2281
 Grünig, R. 2143, 2148
 Grunow, D. 170, 172
 Grunt, M. 1118, 2129, 2134
 Grunwald, W. 568, 1310, 1314, 1616, 1700, 1705, 2500
 Grupp, B. 1470, 1868, 1875
 Gscheidle, K. 459, 1857, 1860
 Gschwendtner, W. 2417
 Gubitz, W. 923
 Guilino, E. 2110
 Gumbel, R. 885, 887, 2168, 2409
 Günter, B. 1092, 1094ff.
 Günther, H. 362, 1669, 1854, 1860
 Günther, J. 1316
 Gupta, S.v. K. 1560, 1563
 Gürtler, M. 1176
 Guserl, R. 1308, 1315
 Guski, H.-G. 783f., 1984
 Gut, P. 2417
 Gutenberg, E. 139, 143, 253, 258, 261, 265, 271, 289, 355, 357, 359ff., 402, 408, 460f., 465, 579, 623, 643, 652, 663, 703f., 709, 717, 724, 736, 744, 765, 774, 810, 818, 907, 921, 923, 945,

956, 1081, 1089, 1145, 1157, 1315,
1391f., 1394, 1398, 1411, 1425, 1431,
1440, 1490, 1498, 1705, 1708, 1719,
1768, 1776, 1779, 1785, 1800, 1803,
1813f., 1854, 1860, 1889ff., 1894,
1909, 1912, 1919, 1922, 1937, 1947,
2141, 2147, 2164, 2168, 2194, 2199,
2201ff., 2241, 2248, 2251, 2258,
2294f., 2297, 2307, 2313, 2406, 2432,
2450, 2452, 2457, 2462, 2470
Gutgesell, W. 924
Guthardt, Evelyn 1056, 2186f.
Gutzan, P. 2498, 2502
Gutzler, H. 819
Gysi, H. U. 1154, 1157
Gysin, H. 811, 818
Gzuk, R. 604, 610, 710

H

Haak, W. 1890, 1896
Haake, G. 694
Haarland, H.-P. 290f.
Haas, F. 313, 1984
Haas, H.-L. 1814
Haas, H.-U. 784
Haas, M. O. 971, 1742
Haase 214
Haase, K. D. 104, 112
Haase, W. 2224
Habbel, W. R. 1752
Haberfellner, R. 855, 861, 1906, 1986,
1994
Haberland, G. 906, 1219, 1410, 2017,
2249
Häberle, E. J. 582, 589
Habermas, J. 589
Haberstock, L. 100, 238f., 640, 1322,
1506f., 2189, 2193, 2243, 2247, 2350
Haberstroh, D. 1161, 1165
Habicht, G. 2355, 2359, 2361
Hachenburg, M. 1336, 1849
Hack 788
Hacker, W. 837, 839f., 1264, 1998,
2009
Hackstein, R. 1263, 1302, 1687, 1694,
2500
Hadaschik, M. 1742
Hadley, G. 1868, 1875
Haedrich, G. 1421, 1425, 2065, 2070,
2365, 2367
Haegert, L. 256, 265
Haeseler, H. R. 860, 1162, 1165, 1519,
2268f.
Haeseler, R. 2420
Hafermalz, O. 1449, 1454
Hafner, R. 108, 111
Hagen, W. J. 533, 540
Hagenbrück, H. 1687, 1720
Hagenmüller, K. F. 210, 829, 1360,
1362
Hagest, J. 192, 194, 196, 1027
Hagest, K. 1025
Hagner, G. W. 1274
Hahn, D. 90f., 98ff., 370, 372, 493,
533, 540, 706, 710, 753f., 756, 762f.,
906, 921, 923, 971, 1079, 1081, 1089,

1152f., 1157, 1166, 1177f., 1180,
1183ff., 1187, 1189, 1389, 1394, 1397,
1399, 1507, 1592, 1615ff., 1742, 1798,
1894, 1910, 1920, 2104, 2284, 2288,
2290f., 2308, 2313, 2360
Hahn, F. H. 269
Hahn, O. 400, 555f., 717, 723, 829,
1360, 1362, 1669, 1753
Hahn, R. 1858, 1860
Haindl, W. 2417
Haire, M. 1579f.
Hake, B. 1886
Haken, H. 2327
Halberstadt, G. 991, 1000
Halbinger, J. 104, 111, 451
van Halem, C. 2241, 2247
Haley, C. W. 624, 628
Hall, V. E. 841
Haller, H. 2306
Haller, M. 1176
Haller-Wedel, E. 1785
Hamann, M. 1886
Hamburger, M. J. 1760, 1764
Hamel, W. 604, 610, 706, 710, 1033,
1035, 1071, 1073, 1078
Hamilton, W. F. 598, 601
Hamm 2411
Hammann, P. 506, 664, 667, 669, 671,
1421, 1425, 1454, 1948, 1952
Hammer, R. M. 1742
Hammond, J. S. 1416, 1425
Hanau, P. 435, 440, 1290, 1336
Händel, S. 860, 2253, 2258
Händle, F. 2325
Hänel, G. 2177
Hanisch, B. 1966
Hannsmann, F. 811, 818
Hansen, H. 2052
Hansen, H. R. 126, 295, 297, 569,
1142f., 1385, 1415, 1421, 1425, 1813
Hansen, P. 739, 742, 745, 885, 887,
1429, 1437, 1441
Hansen, U. 500, 502, 506f., 1425, 1441,
1886, 2408
Hansmann, K.-W. 1157, 1894
Hansmeyer-Echterdiek, U. 2451f.
Hansmeyer, K.-H. 813, 818, 2304,
2306f.
Hanssmann, F. 599f., 681, 704, 709,
971, 1619, 1625, 1639, 1647, 2284,
2291
Hanssmann, K.-W. 1156
Harbison, F. H. 1577, 1580
Harbordt, S. 971
Hardach, F. W. 54
Hardeck, W. 1763f.
Härder, T. 674, 681
Harder, U. 102f., 105, 107, 111
Harden, H.-D. 1302
Hargl, H. H. 129
Härle, D. 898, 954, 956, 1027
Harms, J. E. 921
Harrer, J. 2396
Harris, T. 1241, 1250f.
Harrmann, A. 1209, 1218, 1753
Härter, M. 965, 971
Hartl, G. 128, 135
Hartmann, B. 293, 296

Hartmann, H. 1109, 1117, 1395, 1399,
1470, 1579f.
Hartmann, J. 1986, 1990, 1994
Hartmann, R. 1354
Hartmann, R. D. 1984
Hartmann, V. 230, 233
Hartmann-Wendels, T. 408
Hartung, A. 77
Hartwig, H. 315, 325
Harzem, R. 724
Hasenack, W. 225, 247, 250, 265, 887,
1063, 1068, 1119, 1128, 1205, 1470,
1752
Hasenauer, R. 362
Hasenkamp, U. 1143
Hasitschka, W. 1439, 1441, 2264, 2267
Hassencamp, A. 1058, 1060, 1067
Haubner 1261
Hauck, W. C. 1203, 1205
Hauer, K.-H. 677, 681
Hauk, W. 1854, 1860
Haun, P. 681
Haupt, R. 663, 1906, 1937
Hauschildt, J. 260, 265, 575, 579, 604,
610, 706, 710, 921, 941, 944, 1028,
1032ff., 1403, 1409, 2265, 2269, 2350
Häuser, H. 2052
Hauser, J. R. 1446, 1454
Häuser, K. 387, 399, 829
Häussler, W. H. 1357, 1362
Haussmann, F. 99
Haussmann, H. 1508ff.
Havermann, H. 153, 492
Hax, H. 91, 98, 100, 366, 368, 373f.,
379, 386, 400ff., 404, 406, 408f., 570,
573, 575ff., 623f., 628, 648, 652, 887,
923, 954ff., 1031, 1035, 1128, 1160,
1165, 1565, 1574, 1638, 1648, 2350
Hax, K. 214, 226, 290, 579, 828f., 877,
881, 885ff., 919, 921, 999f., 1089,
1120, 1126ff., 1176, 1440, 1520, 1708,
1719, 1731, 1889, 2202f., 2234, 2432
Hayek, F. A. 589
Hayn, D. 1213, 1218
Heath, L. D. 1006, 1009, 1014
Hebestreit, D. 2364f., 2367
Hecker, G. 403, 409
Heckert, J. B. 533, 540
Heckhausen, H. 1494ff.
Hector, R. 1984
Hedberg, B. 119, 126
Hederer, G. 1504, 1507
Hedtkamp, G. 2306
Heeg, F.-J. 1263
Hefermehl, W. 233, 944, 1099, 1104,
1849, 2174, 2177
Hefner, M. 498, 506
Hegi, O. 1989, 1994
Heidack, C. 790, 795
Heidebroek, E. 1080, 1090
Heidenhain, M. H. 1849
Heigel, M. 1906
Heigl, A. 532, 540f., 548, 812, 818,
1218, 1357, 1362, 1389, 1409, 2113,
2118f., 2207f., 2213, 2240, 2248, 2308,
2313, 2350
Heigl-Evers, A. 1600
Heilmann, H. 1143, 1906

- Heimansberg, B. 2470
 Hein, R. 1952
 Heine, K.-H. 1027
 Heinemann, H. 98, 100
 Heinen, E. 96, 100, 173, 183, 214, 226, 259, 266, 274f., 290, 302, 306, 358, 362, 451, 471, 473, 492, 602f., 610f., 621, 640, 663, 704, 709, 818, 870, 887, 938, 944, 1081, 1089, 1252, 1260, 1305, 1314f., 1433, 1441f., 1470, 1491, 1497, 1729, 1731f., 1743, 1764, 1823, 1832, 1875, 1891, 1894, 2104, 2141, 2147, 2285, 2291, 2296f., 2433
 Heinen, H. 610
 Heinen, W. 1347
 Heinhold, M. 211, 214, 225, 1553, 1563, 2351
 Heinichen, E. 492
 Heinrich, H.-J. 809
 Heinrich, L. 295, 297, 1142, 1387, 1390, 1682, 1694
 Heinrich, M. 173, 569, 1063, 1068
 Heinrich, P. 1576, 1580
 Heinrichs, J. 747, 750
 Heintel, P. 1600
 Heintzelmann, H. 403, 409
 Heinzlbecker, K. 1421, 1425
 Heissner, T. 1694
 Heitz, B. 1640, 1648
 Held, T. 261, 266, 314
 Hellauer, J. 249, 266, 740f., 745, 1427, 1441
 Hellfers, S. 1166
 Hellge, G. 1161, 1165
 Hellmich, R. 1743
 Hellmig, G. 2127, 2132
 Hellpach, W. 1107, 1117, 1998, 2009
 Hellwig, K. 624, 628
 Hellwig, M. 403, 405, 409
 Helmer, E. 1399
 Helmstädter, E. 33, 264, 711, 1363
 Helten, E. 1176, 2325
 Hemmer, E. 1680
 Hemmerde, W. 407
 Henderson, B. D. 1945, 1952
 Hendrikson, K. H. 921, 1205
 Henke, M. 2125, 2132
 Henn, G. 2052
 Henn, R. 264, 407f., 411f., 1253, 1574
 Hennig, K. W. 251, 266, 1618, 1620, 1625, 1637, 1646, 1850, 1860, 2168
 Hennig, W. 2224
 Henning, K.-W. 811, 818, 1080, 1090
 Heno, R. 1357, 1362
 Henseler, P. 854ff., 860
 Hentschel, B. 1681, 1693f.
 Hentze, J. 166, 168, 172, 1272, 1703, 1731
 Henzel, F. 250, 266, 362, 652, 1089, 1205, 1892, 1894, 2203, 2470
 Henzler, H. 540, 2283, 2291
 Henzler, R. 194, 549, 556, 1501, 1507, 1984, 2470
 Herbein, A. 1252
 Herder-Dorneich, P. 34, 54
 Hering, E. 2017
 Hermann, H. 811, 818
 Hermanns, A. 137, 142
 Herrhausen, A. 2043, 2052
 Herrmann, C. 548, 2339
 Herrmann, R. 2111
 Herrmann, U. 1273
 Hersey, P. 1310, 1315
 Hersey, R. D. 1998, 2009
 Hertlein, A. 313
 Hertog, F. J. 2493, 2499, 2500
 Hertz, D. B. 1563
 Hertz, D.vid B. 1560
 Herwig, B. 172, 1996, 1998, 2002, 2008f.
 Herzberg, F. 1493, 1498, 1998, 2501
 Herzig, H. U. 1592
 Herzig, N. 1377f., 1384, 2351
 Heß-Kinzer, D. 1906
 Hess, O. 242, 246, 2062
 Hesse, J. 2260, 2264, 2267
 Hesselmann, M. 1849
 Hessenmüller, B. 2168
 Hesser, W. 2250, 2253, 2258
 Hettich, G. O. 92
 Hettlage, R. 555f.
 Hetzel, F. 118, 125
 Hetzler, H. W. 1274
 Heubeck, G. 1538, 1550
 Heubeck, K. 1550
 Heubes, J. 33
 Heuer, G. 548, 2339
 Heuer, G. C. 2127, 2133
 Heuer, G. F. 1452, 1454
 Heuser, P. J. 1849
 Heuss, E. 1458f.
 Heyer, C.J. 983
 Heyer, G. 984, 989
 Heymann, H.-H. 569, 2052, 2487, 2491, 2498, 2501
 Hichert 1993
 Hicks, J. 884, 887, 1354
 Hickson, D. J. 1580
 Hiege, W. 1975
 Hielscher, U. 403, 409, 921
 Hilber, W. 1849
 Hildebrand, R. 1055
 Hildebrandt, I. 966, 1734
 Hildebrandt, L. 972, 1743
 Hildenbrand, W. 1922, 1937
 Hilf, H. H. 833f., 840
 Hilger, H. 498, 506
 Hilger, M.-L. 2471
 Hilke, W. 255, 266, 1805f., 1809f., 1814
 Hill, W. 169, 173, 274, 289, 291, 572, 579, 610, 749, 1428, 1440f., 1530, 1538, 1601, 1613, 1616, 1619, 1623, 1625, 1634, 1636, 1646, 1859f., 2135, 2146f., 2178, 2267
 Hillmann, H. 672
 Hilse, H. 463, 465
 Himmelmann, G. 1520
 Hinterhuber, H. H. 464f., 1152, 1156, 1458f., 1732, 1743, 2250f., 2258, 2280f., 2283, 2290, 2351, 2360
 Hintner, O. 210, 399
 Hinzen, E. 923
 v. Hippel, E. 502, 506, 589
 Hirche, K. 2396
 Hirsch, H. 1516, 1520
 Hirsch, J. 740f., 745, 1427, 1441, 2409
 Hirsch, M. 2158
 Hirschmann, A. O. 499, 507
 Hirshleifer, J. 401, 409
 Hochstädter, D. 1250, 1252, 1857, 1860
 Höckel, G. 786, 793ff.
 Höcker, K.-H. 1157
 Hockmann, H. 403, 409
 Hodel, A. 2260, 2265ff.
 Hodgson, A. 679, 682
 Hoemann, G. 173
 Hofacker, T. 509
 Hofbauer, M. A. 451
 Höfer, R. 1550
 Hoff, A. 2485, 2487, 2489, 2491
 Hoffmann, A. 475f., 485, 493, 2188, 2193
 Hoffmann, C. D. 1503, 1508
 Hoffmann, D. 2052
 Hoffmann, F. 1071, 1078, 1146, 1154, 1157, 1218, 1304, 1307, 1315, 1582, 1592, 1613f., 1617, 1619, 1621f., 1624ff., 1636, 1646, 2124, 2133
 Hoffmann, H. 795f., 809, 2186f.
 Hoffmann, J. 1415, 1417, 1425
 Hoffmann, K. 1425, 2279, 2281
 Hoffmann, M. 694
 Hoffstadt, J. 1786
 Hofmann, H. W. 403, 409
 Hofmann, R. 774, 1208f., 1212f., 1218
 Hofmann, V. 1199
 Höfner, K. 1450, 1454
 Hofstätter, P. R. 1446, 1454
 Hofstede, G. 1579f., 1616
 Höhl, J. 229, 231, 233
 Hohmann 365
 Höhn, G. 2417
 Höhn, R. 1308, 1315, 1617, 1631, 1633, 2110
 Höhn, S. 903, 906
 Höhne, G. 1550
 Hoitsch, H.-J. 1894, 1905, 1920
 Hollai, S.-G. 1406, 1410
 Holland, D. M. 264
 Hollander, R. 256, 266, 1906
 Hollenweger, R. 810
 Holm, K. 1449, 1454
 Holscher, C. 1436, 1441
 Hölscher, K. 1390
 Holt, C. C. 593, 599f.
 Hölter, E. 98, 100, 1185, 1189
 Hölterling, H. 2417
 Hölters, W. 1849
 Holtschneider, R. 2017
 Holzberg, B. 261, 266
 Holzer 1002
 Holzer, P. 1027
 Hölzler, H. 34
 Homans, G. C. 1491, 1498
 Hömberg, R. 191, 194, 471, 473
 Hommelhoff, P. 1336
 Hondrich, K. O. 1975
 Honeywell 858
 Honig, G. 1347
 Honko, J. 885, 887
 van Hooven, E. 1669
 Hoppe, U. 2264, 2267
 Hoppmann, K. 1064, 1068, 1594, 1600

Hopt, K. 396, 400
 Hopt, K. J. 1044
 Hopwood, A. 944, 2247
 Höring, K. 1481, 1538
 Horn 991
 Horn, E.-J. 2123, 2133
 Horn, N. 2052
 van Horn, R. L. 113, 125
 Horné, A. 2481
 Horngren, C. T. 530
 Hörning, K. H. 507
 Hörschgen, H. 143, 258, 267, 739, 741, 744, 1428, 1434, 1440, 1456, 1459, 2177
 Horváth, P. 225, 307, 314, 530, 532ff., 538, 540, 2104, 2308, 2313
 Hoss, K. 1370, 1376, 1854, 1860
 Hossfeld 984
 Hotz, E. 1205
 Hövermann, K. 1027
 v. Hoyningen-Huene, G. 1698, 1704
 Hoyos, C. 290, 1258, 1490, 1492, 1498, 2002, 2008
 Hruschka, E. 1206
 Hruschka, H. 2264, 2267
 Huber, G. K. M. 569
 Huber, M. 1415, 1417, 1425
 Huber, P. 624, 628
 Huber, R. 652
 Huber, W. 231, 233
 Hubka, B. 2260, 2265ff.
 Hubka, V. 1886
 Hubmann, H. 1099, 1104, 1347
 Hübner 891
 Hübner, H. 1142
 Hübner, O. 953, 956
 Huch, B. 133, 135, 2092
 Hueck, A. 1290, 2051
 Hueck, G. 1335, 1657, 2051
 Hügli, F. 213, 226, 879, 887
 Hugo, K. 1731
 Huhle, F. 1000
 Hujer, R. 2325
 Hüllenkremer, M. 2250, 2253, 2258
 Hülsenberg, F. 362
 Humm, F. 132, 135
 Hummel, S. 621, 640, 870, 2247
 Hummel, T. R. 78
 Hummeltenberg, W. 1758, 1760, 1764
 Hummer, W. 851
 Hümmerich, K. 1842
 Hundeshagen 983
 Hundhausen, C. 2069
 Hundt, D. 168, 172
 Hunger, J. 2031
 Hunger, J. R. 194
 Hunold, W. 1753
 Hunsdieck, D. 313
 Hunt, D. P. 835, 840
 Hunt, I. V. 1498
 Hunziker, W. 2362, 2367
 Huppert, W. 54
 Huppertsberg, B. 1092, 1098
 Hürni, B. 876
 Hurst, E. G. J.. 2201f.
 Husemann, K.-H. 1818, 1833
 Hüttemann, H. 1868, 1875
 Hüttemann, U. 449, 451, 1818, 1829, 1833

Hüttner, M. 971, 1416, 1425, 1453, 2138, 2147
 Hutton, S. 1578, 1581
 Huyer-May, W. 792, 796

I

Ibielski, D. 1410
 Ihde, G.-B. 1205, 1363, 1365, 1367f., 1372, 1375, 1763, 2091, 2416f.
 Ilgmann, G. 2418
 Illetschko, L. L. 194, 1367, 1375, 1394f., 1398, 2410, 2412, 2418
 Immenga, U. 2158
 Ingenstau, H. 2062
 Inglehart, R. 497, 507
 Ipsen, H. P. 851
 Irle, M. 506, 508, 704, 709, 1031, 1035, 1114, 1117, 1617
 Isaac, A. 1090
 Isard, W. 1764
 Ischboldin, B. 1551, 1563
 Iselin, E. 811, 818
 Issing, O. 399, 818, 1240, 2017

J

Jäckel, G. 2024f., 2031
 Jackson, A. S. 593, 601
 Jacob, A.-F. 1120, 1128, 1359, 1362
 Jacob, H. 98ff., 261, 266, 386, 611, 621, 624, 628, 818, 954, 956, 1013, 1081, 1089, 1186, 1189, 1252, 1385, 1565, 1574, 1764, 1799f., 1802, 1807, 1810, 1813f., 1895, 1919f., 2234, 2247ff., 2290, 2432
 Jacob, M. 1802, 1814
 Jacobi, O. 2381, 2396
 Jacobs, O. H. 183, 885, 887, 923, 1002, 1014, 1122, 1128, 1649, 1657, 2193, 2351
 Jacquillat, B. 628
 Jaedicke, R. K. 1014
 Jaeggi, U. 1113, 1117, 1648, 2382, 2396
 Jaensch, G. 2432
 Jäger, P. 2266f.
 Jäger, W. 309, 313
 Jaggi, B. L. 1694
 Janberg, H. 829, 923, 2110
 Janis, I. L. 1496, 1498
 Jansen, H. 921
 Jansen, R. 1058, 1067
 Janson, B. 2260, 2267
 Jantsch, E. 971, 2285, 2291
 Janz, R. 932
 Jarass, H. D. 1347
 Jarchow, H. J. 1361f.
 Jarke, M. 1055
 Jarr, K. 1719
 Jastrzebowski, W. 829, 840
 Jeck-Schlottmann, G. 143
 Jedina-Palombini, A. 128, 135
 Jehle, E. 239, 2053, 2319, 2325ff.
 Jehring, J. J. 1984
 Jenik, P. 837, 840f.
 Jenny, H. 1984

Jens, U. 465
 Jensen, M. C. 266
 Jensen, S. 2325
 Jobs, F. 1694
 Jochum, E. 2126f., 2132
 Joepen, A. 113, 126
 Joerger, G. 2040
 Johannsen, G. 837, 840
 Johannsen, U. 229, 233
 Johanson, L. 1937
 John, B. 2077, 2081
 Johns, R. 346, 348, 352f.
 Johnson, G. 795f.
 Jonas, H. H. 851, 1014
 Joost, N. 710, 1855, 1860
 Jope, R. 2091
 Jordt, A. 1857, 1860
 Jorgenson, D. W. 1381, 1384
 Joyce, W. 269
 Jozefowski, H. A. 2111
 Judd, R. C. 672
 Judeich 984
 Juhl, P. 876
 Jung, M. 1550
 Jungbluth, A. 2254, 2258
 Jureczko 2471
 Jüttner, D. J. 403, 408

K

Kaas, K.-P. 229, 233, 462, 465, 499, 501, 507, 509, 1421, 1427, 1441, 1448, 1454, 1814
 Kabelitz, K. R. 2118f.
 Kade, G. 2325
 Kadow, B. 1681, 1694
 Käfer, K. 97, 101, 493, 540, 898, 909, 921, 956, 1002, 1013f., 1966, 2230, 2235
 Kahle, E. 1031, 1034
 Kahnert, A. 403, 409
 Kaiser, A. 2017
 Kaiser, J. H. 54
 Kaiser, W. 458f.
 Kalaitzis, D. 1776
 Kalinski, R. 1013
 Kall, P. 1568, 1574
 Kallmann, A. 707, 1395, 1397, 1400
 Kalussis, D. 1203, 1205f., 2409
 Kaluza, B. 1176
 Kalveram, T. 2201, 2203
 Kalveram, W. 226, 288f., 1089, 1207, 1889, 1894
 Kaminski 1999
 Kaminski, H. 2020, 2030f.
 Kaminsky, G. 840, 1262, 1264
 Kamp, E. 308, 313
 Kampkötter, H. 1937
 Kamschal, M. 402, 411
 Kandlbinder, H. K. 1967
 Kandler, C. 504, 507, 1441
 Kandler, G. 548, 1440
 Kantzenbach, E. 2158
 Kapp, K. W. 811, 818
 Kappel, R. 2325
 Kappler, E. 611, 971, 2377, 2396
 Karcher, H. B. 1536f.

- Karehnke, H. 1027
 Karg, P. 1260, 1264, 1704, 1732
 Kargl, H. 538, 540
 Karrenberg, R. 1920
 Karsten, J. 932
 Karten, W. 1176
 Käser, H. 2353, 2355, 2360
 Kaspar, C. 2362ff., 2367, 2416
 Kaspar, K. 362
 Kassanjian, H. H. 141, 143
 Katona, G. 498, 507
 Kaufer, E. 1154, 1157, 1456, 1459, 1489, 2158
 Kaufmann, E. J. 2182f., 2186f.
 Kay, R. 694
 Kayser, G. 2110
 Kebschull, D. 733
 Keen, P. G. W. 594, 600
 Kefenstein, C. 2082
 Kehr, H. 1055
 Keiser, H. 2111
 v. Keitz, W. 141, 143
 v. Keller, E. 1078, 1580
 Keller, E. 2115, 2119
 Keller, M. L. 1205
 Keller, W. 841
 Kellermann, H. 938, 944
 Kelley, H. H. 1494, 1497, 2310, 2313
 Kenter, M. E. 1504, 1508
 Keppler, W. 1743
 Kern, H. 747, 750, 1109, 1113, 1117, 1264
 Kern, W. 99, 101, 268, 354, 359, 362, 372, 375, 385f., 663, 803, 809, 814, 817, 858, 860, 961, 971, 1081, 1089, 1101, 1104, 1263, 1389, 1481, 1566, 1574, 1764, 1776, 1850, 1858f., 1886f., 1890f., 1894ff., 1905, 1908, 1910, 1919f., 1953, 2091, 2104, 2123f., 2129, 2131, 2134, 2198, 2202f., 2240, 2248, 2258, 2352f., 2355f., 2358ff., 2500
 Kerstan, U. 1842
 Ketzel, E. 210
 Kicherer, H. P. 194, 1027, 1504, 1508
 Kiefer, E. 2076, 2082
 Kiehne, R. 1764
 Kienbaum, G. 1406, 1408ff., 2091
 Kienzle, O. 2250, 2258
 Kiepe, G. 1967
 Kieser, A. 128, 135, 286, 290f., 305, 571, 573, 579, 708, 710, 749f., 1072, 1078, 1314, 1435, 1441, 1575, 1578ff., 1592, 1601, 1613, 1616, 1619, 1623, 1625, 1637, 1646, 2123, 2133, 2201, 2203, 2330
 Kieser, H.-P. 113, 126
 Kiebler, O. 589
 Kilger, W. 91, 97ff., 101, 238f., 257, 266, 518, 523f., 529f., 620f., 640, 646f., 651f., 663, 870, 924, 1708, 1719, 1784, 1786, 1805, 1814, 1858, 1860, 1886, 1891, 1895f., 1919f., 1922, 1937, 1949, 1952, 2091, 2188f., 2192f., 2236, 2239, 2242ff., 2246ff., 2457, 2470
 Kilian, H. 784
 Kilian, W. 1683f., 1694
 Kimmeskamp, G. 2165, 2168
 King, W. R. 1988, 1994
 Kinnear, T. 143f.
 Kirchgäßner, A. 1570, 1574
 Kirchhoff, B. 2498, 2502
 Kirchhoff, U. 2260, 2266
 Kirchner, C. 492f., 588, 1126, 1128
 Kirchner, J.-H. 1264
 Kirsch, G. 856, 861
 Kirsch, W. 113, 126, 128ff., 135, 239, 260, 266, 276f., 279, 290, 301, 306, 561, 569, 578, 586, 589, 611, 708, 710, 756, 763, 1064, 1068, 1071, 1077f., 1092f., 1097f., 1129, 1177, 1182, 1187, 1305, 1314f., 1368, 1375, 1434, 1439, 1441, 1491, 1498, 1567, 1574, 1582, 1591, 1595, 1600, 1603, 1617, 1636, 1638f., 1646, 1648, 1732, 1737, 1741f., 1743, 2139, 2141, 2143, 2147f., 2283, 2285f., 2288, 2290f., 2296ff., 2327, 2446, 2453
 Kirschbaum, G. 313f.
 Kißler, L. 1594, 1600
 Kistner, K. P. 256, 266, 313, 627, 629, 664, 923, 1377f., 1382, 1384, 1913f., 1920, 1922
 Kitching, J. 1485, 1489
 Kitsche, A. 802
 Kittner, M. 589, 2396
 Kivlin, J. E. 2356, 2361
 Kiwitz, H. 1886
 Kjer, V. 402, 409
 Klages, A. 190, 194
 Klages, H. 497, 507, 1157
 Klaile, B. 1405f., 1409f.
 Klandt, H. 313f.
 Klatt, S. 1886, 2418
 Klauder, W. 1297, 1302
 Klaus, P. G. 1896
 Klausmann, W. 763
 Klauss, H. 1849
 Klein-Blenkers, F. 671, 739, 744, 1159, 1165, 2397, 2408f.
 Klein, G. 493
 Klein, H. 710, 923
 Klein, M. 403, 410, 2250, 2258
 Kleinaltenkamp, M. 817
 Kleine-Doepke, R. 2212
 Kleine, M. 78
 Kleineidam, H.-J. 1508
 Kleinert, H. 2070, 2367
 Kleinhenz, G. 2380, 2396
 Klemm, H. 1252
 Klemm, K. 2367
 Klenke, G. 1669
 Klimesch, H. 372
 Klingelhöfer, L. 1688, 1694
 Klinger, K. 362, 921, 1002, 1014
 Klingst, A. 1250, 1252
 Klir, G. J. 712
 Kloidt, H. 640
 Kloock, J. 530, 621, 640, 664, 1006, 1014, 1911, 1914, 1920, 2189, 2194, 2235, 2237f., 2240f., 2243ff.
 Kloppenburg, G. 2053
 Klösigen, W. 677, 681
 Kloß, H.-G. 2459, 2471
 Kloten, N. 210, 1669, 2418
 Klotz, U. 1694
 Kmiecniak, P. 497, 507, 1157
 Knapp, H. 802
 Knapp, L. 1828, 1833
 Knauth, P. 2484, 2491
 Knebel, H. 1273, 2464, 2471
 Knobbe-Keuk, B. 342, 2339
 Knoblich, H. 1190ff., 1199, 1430, 1441, 1454, 2141, 2148
 Knödler, W. 1984
 Knolmayer, G. 1920
 Knopf, R. 1603, 1617
 Knorpp, J. 710
 Knorz, G. 837, 840
 Knott, C. 1205
 Knüppe, W. 1823, 1830, 1833
 Knüppel, H. 1786
 Knur, A. 2053
 Koberstein, G. 54
 Kobs, E. 548
 Koch, G. A. 1687, 1694
 Koch, H. 92, 101, 266, 268, 290, 386, 406, 409, 465, 473, 610, 614, 619, 621, 921, 956, 1176, 1178, 1187, 1349, 1354, 1432, 1441, 1574, 1733, 1743, 1798, 1813f., 1830, 1833, 1861, 1920, 1922, 1937, 2137, 2148, 2203, 2240, 2248, 2288, 2291, 2351, 2418, 2421, 2425, 2432
 Koch, H.-D. 409
 Koch, H.-E. 1701, 1704
 Koch, M. 2460, 2470
 Koch, W. 2031
 Kocka, J. 990, 1000, 1576, 1578, 1581, 1988, 1994, 2052
 Koenig, F. 811, 818
 Koetz, A. G. 78
 Kohlas, F. 54
 Köhler, B. M. 2358, 2361
 Köhler, C. 400, 1669
 Köhler, R. 78, 143, 289, 305f., 473, 672, 706, 710, 923, 1000, 1071ff., 1078, 1316, 1400, 1410, 1414, 1419ff., 1424ff., 1432, 1434f., 1441, 1553, 1563, 1732, 1742, 1814, 1876, 1953, 2134, 2138f., 2142, 2144, 2148f., 2288, 2291, 2298, 2323, 2327
 Köhler, W. 2327
 Köhne, M. 152
 Kolarik, F. G. 192, 194
 Kolb, J. 98, 101, 1783, 1786, 2244f., 2247
 Kolb, M. 78, 1057, 1065, 1067, 1264, 2008, 2091
 Kolbe, K. 719, 723, 923, 2432
 Kolbeck, R. 829
 Kölbel, H. 1091, 1098
 Kolbinger, J. 1731, 1974f., 2458, 2471
 Kolf, F. 119, 123, 126, 296f., 1143
 Koll, W. 1125, 1128
 Kollmer 795
 Kolvenbach, H. 127, 135
 Konert, F.-J. 139, 144
 König 983f.
 König, E. 102ff., 110f.
 König, K. 2040
 König, R. 1454
 König, T. 139, 143
 Konrad, E. 672
 Koopmann, G. 1503, 1508

- Koopmans, T. C. 252, 266, 1762, 1764, 1922, 1937
 Kopmann, U. 2209, 2213
 Koppelman, U. 139, 142, 672, 1430, 1441, 1886
 Korbian, H. 2062
 Kordina-Hildebrandt, I. 972, 1734, 1743
 Koreimann, D. S. 1395, 1398, 2323, 2327
 Kornblum, U. 1849
 Korte, R. J. 2091
 v. Kortzfleisch, G. 78, 290f., 811, 818, 921, 1089, 1442, 1895, 1906, 2147, 2149, 2202, 2253, 2258, 2328f.
 Kosiol, E. 83, 90ff., 95, 99, 101, 183, 226, 246, 251, 266, 353, 451, 469, 472f., 476, 492ff., 507, 570f., 573, 579, 619, 621, 630, 641, 644f., 652, 704, 709, 748, 750, 774, 828, 867, 870, 877, 883f., 886ff., 898, 920ff., 923, 1012ff., 1054, 1128, 1179, 1187, 1201, 1206f., 1229, 1304, 1315, 1426, 1490, 1498, 1530, 1537f., 1582, 1591f., 1604, 1616, 1618, 1620ff., 1624f., 1636f., 1646, 1704, 1773, 1776, 1786, 1813, 1826, 1832f., 1851, 1856, 1860, 1876, 1889, 1895, 1920, 1955, 1966, 1975, 2189, 2193f., 2212, 2234, 2238ff., 2247f., 2293, 2297, 2306f., 2310, 2313, 2316, 2319, 2327, 2432f., 2444, 2457f., 2460, 2462, 2470f., 2476f., 2479, 2481
 Kosbiel, H. 134ff., 750, 924, 1701, 1704, 1718, 1720, 1724, 1731, 2127, 2133, 2472
 Köster, H. 1022, 1027
 Köster, J. 1207
 Köster, W. 118, 125
 Köstler, J. N. 989
 Kostner, A. 2053
 Kotthoff, H. 1110, 1117
 Kottke, E. 1875
 Kottmann, G. 210
 Kötzle, A. 812, 818
 Kowalski, U. 1100f., 1103, 1105
 Kraepelin, E. 1997, 2009
 Krafft, W. 794, 796, 1207
 Kraft 984
 Kraft, K. 1974, 1984
 Krägenau, H. 1500, 1508
 Krähe, W. 921
 Krahm, K. 1061, 1068
 Krahnen, J. P. 409
 Kraljic, P. 2281
 Krallmann, H. 1538
 Kramer 795
 Krämer, J. 1347
 Krampe, G. 759, 763
 Krane, H.-G. 191, 193
 Kranitzky, F. 2111
 Krapf, K. 2362, 2367
 Kratz, J. 1098
 Kratz, P. 1396, 1399
 Kratzer, V. 2111
 Kraus, H. 1530
 Kraus, W. 1692, 1694
 Krause, H. 1529
 Krauskopf, D. 2224
 Kraut, H. 841
 Krautter, J. 677, 681, 1414, 1421, 1426, 1951, 1953
 Krawitz, N. 2350
 Krczal, A. 1310, 1315
 Kreikebaum, H. 573, 579, 1057, 1065, 1068, 1071, 1078, 1092, 1412, 1424, 1426, 1743, 2249, 2279, 2281, 2284, 2290, 2490f.
 Kreilkamp, E. 1426, 2065, 2070, 2282
 Kreim, E. 1357, 1362
 Krelle, W. 261, 264, 266, 460, 462f., 465, 540, 601, 1456, 1459, 1551, 1563, 1565, 1574, 1800f., 1805, 1810, 1813, 1952, 1984, 2132, 2202
 Kremer, J. 2235
 Kremeyer, H. 1389f.
 Kresse, W. 226, 353, 1592
 Kretschmer, A. 1814
 Kretschmer, H. 1071, 1078, 1578, 1580, 2285, 2291
 Kretschmer, H.-J. 1814
 Kretzschmar, M. 1691, 1695
 Kreublein, G. 1952
 Kreutzer, R. 1415, 1427
 Kreuzer, P. 2194
 Kreye, O. 747, 750
 Krickl, O. 1538
 Kriebel, C. H. 113, 125
 Krieg, W. 1308, 1316, 2323, 2327, 2329
 Krieger, A. 1100, 1105
 Krieger, G. 1335, 2053
 Krieger, H. 984, 987, 989
 Krink, J. 2418
 Krippendorf, J. 2365, 2367
 Krippendorff, H. 1470
 Kristensen, T. 885, 887
 Kröckel, H.-G. 532, 540
 Kroeber-Riel, W. 136, 139, 141ff., 143, 230f., 233, 258, 261, 266, 277f., 289f., 464f., 473, 496f., 505, 507, 671, 1434f., 1437, 1440ff., 1450f., 1454, 1470, 1862, 1876, 1941, 2067f., 2070
 Kroesen, A. 1378, 1384, 1786
 Krömmelbein, G. 2418
 Kromschröder, B. 627, 629, 2313
 Krone, W. 458, 734
 Kroneberg, J. 2045, 2053
 Kröner, M. 2351
 Kronstein, H. 492
 Krooss, R. 672
 Kropp, W. 1680
 Kroth, W. 983
 Krückeberg 1260
 Krueger 1261
 Krüger, G. 811, 818
 Krüger, H. 1506, 1508
 Krüger, W. 285, 290, 557ff., 561, 565, 568f., 586, 589, 749f., 1582, 1592, 1616
 Kruk, M. 1395, 1399
 Krulis-Randa, J. S. 1368, 1375
 Krümmel, H.-J. 400, 401, 409, 625, 629, 921, 1355, 1356ff.
 Krummenacher, A. 1743
 Krusche, R. 2396
 Kruschwitz, L. 375, 386, 623, 628, 1385, 1390, 1890, 1895
 Kruse, A. 1886
 Krycha, K.-T. 1895
 Krystek, U. 754, 756, 762, 1159, 1161, 1165, 2110
 Kubicek, H. 128, 135, 286, 290, 571, 573, 577, 579f., 708, 710, 749, 750, 1056, 1064, 1067f., 1072, 1078, 1435, 1441, 1590, 1592, 1600f., 1613, 1616, 1619, 1623, 1625, 1634, 1637, 1646, 1648, 1875, 2137, 2140, 2148, 2320, 2327, 2330
 Kübler, F. 1335, 1489, 1650, 1657, 1752
 Küching, K.-H. 1706, 1720
 Kuchinka, H. 784f., 1984
 Küchler, J. 795f.
 Kück, H. 2355, 2359, 2361
 Kuehn, A. A. 1760, 1764
 Kuhl, J. 1494ff.
 Kuhlmann, E. 2418
 Kuhn, A. 2307
 Kuhn, H. 1207
 Kuhn, H. W. 1757, 1764
 Kühn, R. 299, 306, 756, 763, 2137, 2143, 2145, 2148
 Kühnau, M. 2235
 Kühne, K. 1147, 1157, 1520
 Kühne, R. 1438, 1442
 Kuhne, V. 1994
 Kulhavy, E. 1240
 Kullmann, H. J. 1886
 Külpe, B. 433f., 440, 1974f., 2482
 Kumar, B. 1501, 1504, 1508ff., 1510
 Kumm, J. 811, 817
 Kumpers, U. A. 742, 745
 Kunerth, W. 1906
 Künnemann, M. 932
 Kuntze, U. 2124, 2133
 Kunz, B. R. 2363f., 2367
 Kunze, H. H. 2091
 Kunze-Thiele, A. W. 930, 932
 Künzi, H. P. 1253, 1551, 1563, 1565, 1574
 Küpper, H. 255, 266
 Küpper, H.-U. 92, 529, 621, 641, 647, 652, 663, 1850, 1853, 1855f., 1858, 1860, 1910, 1920, 1937, 2092, 2189, 2194, 2236ff., 2244, 2246ff.
 Küpper, W. 1377f., 1381f., 1384, 1764
 Küppers, B. 2448, 2452
 Küppersbusch, O. E. 1505, 1508
 Kupsch, P. U. 451, 498, 507, 611, 774, 1252, 1470, 1728, 1731, 1862, 1875
 Kurbel, K. 295, 297, 1906
 Kurkowsky, H. 1753
 Kurras, K. 1014
 Kurth, H. 2351
 Kurzhals, S. 1250, 1252
 Kurzrock, R. 2325
 Küsters, H. J. 851
 Kütke, E. 1438, 1442
 Küting, K. 111, 154, 165, 451, 480, 493, 932, 1043f., 1191, 1193, 1196, 1199, 1484, 1489, 1832
 Kutsch, T. 2491
 Kutschker, M. 568, 1092f., 1097f., 1439, 1441, 2360f.

- L
Lachnit, L. 473, 763, 941, 944, 1006, 1013f., 1207, 2097, 2103
Ladner, O. 2091, 2500, 2502
Lambsdorff, O. 34
Lammers, A. 1829, 1833
Lamm, H. 568
Lammers, C. J. 1580
Lammers, K. 2307
Lampe, A. 740, 745, 1429, 1442
Lampe, H.-E. 1456, 1459
Lampe, R. 1410
Lampert, H. 818, 1302
Landau, K. 837, 840f.
Landenberger, M. 2486, 2491
v. Landmann, R. 1347
Landwehrmann, F. 1114, 1117
Lang, M. 809
Lang, R. 1117, 1998, 2009
Langbehn, C. 152
Lange, B. 1945, 1953, 2284, 2291
Lange, C. 811f., 818, 1015
Lange, I. 1014
Lange, M. 1814
Lange, R. 34
Langen, H. 859, 861, 887, 921, 924, 1814, 1966
Langen, W. 1161, 1165
Langenbucher, G. 1027
Larenz, K. 1833
Larréché, J.-C. 599, 601
Laske, S. 589, 1271, 1274, 2482
Laßmann, G. 98, 101, 774, 1081, 1089f., 1094f., 1097, 1777, 1783ff., 1891, 1894f., 1910, 1920, 1967, 2239ff., 2244ff., 2360
Lattmann, C. 133, 136, 166ff., 172, 1309, 1315, 2446, 2452
Laub 2375
Laubach, H. 362
Laufner, W. 1805, 1814
Laumer, H. 2409
Launhardt, W. 461, 466, 1365, 1376, 1755, 1764
Laurig, W. 837, 841
Lauschmann, E. 2432
Lauterbach, G. 1311, 1315
Lauterburg, C. 2499, 2502
Laux, H. 98, 100f., 256, 266, 402, 406, 409, 572, 576f., 579, 624ff., 629, 860, 956, 1031, 1035, 1646
Laux, L. 1495, 1498
Lawler, E. J. 298, 305
Lawrence, P. 1395, 1398, 1578f., 1581
Lawrence, P. R. 748, 750, 1581
Lawson, G. H. 1014
Lay, G. 170, 173
Lay, P. M. 1358, 1362
Layer, M. 240, 354, 359, 362, 809, 860
Le Coutre, W. 249, 266, 469, 473, 886f., 1205, 1637, 1647, 1967
Leavitt, H. J. 125, 1617
Lecher, W. 2396
Lechner, K. 92, 194, 1218, 1363, 1367, 1375, 1984, 2416
Leckebusch, R. 54
Lee, R. C. 1763f.
Lefèvre, D. 876
Leffson, U. 110f., 165, 183, 193f., 226, 451, 1026f., 1051, 1055, 1162, 1165f., 1815ff., 1821ff., 1826ff., 1830, 1832f., 2432
Lehmann, G. 840f.
Lehmann, H. 54, 1044, 1178, 1188, 1641, 1647f., 2141, 2148, 2314, 2316f., 2319, 2321, 2323, 2325ff.
Lehmann, M. 623, 625, 629, 921
Lehmann, M. R. 82, 92, 472f., 614, 621, 641, 881, 887, 1205
Lehner, U. 921
Lehnich, O. 2158
Lehrer, F. A. 1760, 1764
Lehrer, K. 1207
Leigh, J. 143
Leiner, W. 2482
Leipert, C. 2209, 2213
Leiter, R. 132, 136
Leitherer, E. 227, 233, 739, 741, 744f., 1398, 1429, 1440, 1442, 1886, 2141, 2148
Leitner, F. 82, 92, 703, 879, 887, 1001, 1014
Lembke, P. 2289f.
Lemmel, H. 984, 987, 989
Lengenfelder, H. 78
Lenk, H. 965, 970ff., 2319, 2325
Leon F., M. G. 1764
Leonards, F. 2081
Leontief, W. 664, 1779, 1786
Leontjew, A. N. 1998, 2009
Lerbinger, P. 403, 409
Lerch, P. 1493, 1498
Lerchner, H. 611
Lesourne, J. 2201f.
Lester, R. A. 2380, 2396
Letsch, B. 1308, 1315
Leuck, H. G. 1600
Leumann, P. 1623, 1626
Leven, W. 141, 143
Levenstein, A. 1997, 2009
Lewandowski, R. 960, 962, 971, 1863, 1876
Lewin, K. 1493, 1495, 1498
Lewis, W. W. 972
Lexa, H. 1372, 1376
Lichtwer, L. 816, 818
Lieb, M. 1698, 1704
Lieber, B. 1984
Liebich, B. 386
Liebmann, H.-P. 1764
Liebold, E. 2481f.
Liermann, F. 570, 573, 576f., 579, 1646
Liesegang, G. 1906
Lilge, H. G. 568, 2500
Limmer, H. 2396
Lindahl, E. 884, 887
Lindemann, P. 1189
Lindhardt 614
Lindlbauer, J.-D. 2273, 2281
Lindner, T. 1252, 1470, 2287, 2291
Lindsley, D. B. 838, 841
Ling, B. 1057, 1065, 1067, 1264, 1721, 1731, 2008
Linhardt, H. 1889, 1895, 2104
Link, H. J. 921
Linnhardt, H. 1362
Linowes, D. F. 2205, 2213
Lintner, J. 401, 409, 1975
Lion, M. 213, 226, 2340
Lipfert, H. 556, 955f., 972, 982, 1358, 1362
Lipke, U. A. 1096, 1098
Lipmann, O. 1997, 2009
Lipowsky, E. 1985
Lipp, W. 1575, 1581
Lippmann, K. 194, 1027
Lippold, H. 694
Lippold, K. W. 54
Lisowsky, A. 1205, 1429
Littek, W. 1117
Little, J. D. C. 114, 126, 141, 143, 598, 600, 1558, 1563
Lo, L. 668f., 672
Löbel, V. J. 672
v. Loesch, A. 785, 1519f., 2260, 2263, 2266f.
Löffel, H. 808f.
Löffelholz, J. 263, 774
Löffler, H. 173, 2127, 2134
Loh, W. K. 1669
Lohmann, K. 385
Lohmann, M. 1967
Loistl, O. 406, 409, 1357, 1362
Loitslberger, E. 183, 188ff., 193f., 2432
Long, J. 626, 629
Long, R. J. 586, 589
Lorch, W. 2193
Lorentz, S. 652
Lorenz, K. 1274
Lorsch, J. W. 748, 750, 1581
Losse, K. H. 791, 796, 1154, 1157
Lotka, A. J. 2327
Lotz, K. 1708, 1720
Löw, A. K. 1753
Löw, H. 1027
Lübbe, H. 1481
Lucius, R. R. 1550
Lück, H. E. 2004, 2008
Lück, W. 194, 493, 734, 764, 1014, 1026f., 1156, 1240, 1507ff., 2053
Lücke, W. 363, 663f., 906, 921f., 924, 956, 1894, 1936f., 2195, 2199, 2201ff.
Luczak, H. 830, 832, 834f., 837, 840f.
Lüder, K. 254, 267, 363f., 366, 372f., 385f., 623, 628, 924, 1761ff., 2194, 2240, 2246, 2248, 2259, 2267
Ludewig, J. 101
Ludwig, T. 256f., 267, 2201, 2203
Ludwig, W. 392, 400
Luhmann, N. 589, 1109, 1117, 1394, 1399, 1617, 2322, 2327
Luhmer, A. 256, 261, 266f., 627, 629, 1944, 1952
Lukes, R. 2158
Lullies, V. 1263, 1538
Lüneborg, K. 758, 763
Lunquist, J. 2360
Luthans, F. 1395, 1398
Luther, F. 1186, 1189
Luther, M. 2042, 2053
Lutschewitz, H. 1092f., 1097, 2360f.
Lutter, M. 194, 428, 829, 851, 1026, 1323, 1335f., 2051, 2053

Lutz, B. 1577f., 1581, 1710f., 1719,
2091, 2471, 2482
Lutz, H. 1489
Lutz, T. 1142

M

Maas, R.-M. 740, 745, 1430, 1442
Macharzina, K. 1219f., 1229, 1501,
1508, 1704, 1731, 2239, 2248
Macher, F. 839f.
Madauss, B.-J. 1993f.
Mader, E. 2471
Mäding, H. 2040
Mag, W. 325, 1031, 1035, 1705ff.,
1711f., 1716f., 1719f., 1892, 1896
Magoure, H. W. 841
Mahlberg, W. 1119, 1128
Mahlert, A. 627, 629
Mähling, F. M. 142f.
Mahr, W. 1176
Mahrahrens, R. 2377
Maier, K. 1309, 1315
Maier, K. H. 809
Maier, W. 810, 2082, 2502
Mainzer, J. 837, 841
Makridakis, S. 679, 682, 960, 968,
971f.
Maleri, R. 1890, 1895, 2180ff., 2186f.
Malik, F. 2283, 2285, 2290, 2296ff.,
2323, 2326, 2327, 2329
Malone, D. 814, 819
Malthus, T. R. 1937
v. Maltzan, B. 261, 267
Maly, W. 239
Man, L. 1496, 1498
Mandelker, G. 1486, 1489
Mandl, G. 191, 194
Mändle, E. 549, 556, 1520
Mangelsdorf, D. 2076f., 2082
Mann, G. 740, 745
Mann, R. 532, 535, 540
Männel, W. 619, 621, 640, 870, 1377,
1384f., 1389f., 1470, 1765, 1767f.,
1771f., 1776f., 2245, 2247f., 2418
Mannheim, H. 1691, 1695
Mannheim, K. 2284, 2291
Mannheimer, W. 2110
Mansfield, E. 1105, 2352, 2356f., 2361
Mantel, W. 989
Manthey, H. 1576, 1581
March, J. G. 125, 251, 267, 706, 709
Marették, A. 234, 239, 1166, 2351
Markert, K. 465
Markmann, H. 802
Marko, H. 459
Markowitz 897f.
Marks, P. 165f.
Markus, K. 353
Marner, B. 2246, 2248
Marnet, C.. 809
Marquard, J. 1094, 1098
Marquis, D. G. 2356, 2360
Marr, R. 1063, 1068, 1265, 1271f.,
1693, 1695, 1704, 1716, 1720, 1724,
1728, 1731, 2327, 2449, 2453
Marré, H. 741, 745

Marschak, J. 1250f., 1638, 1648
Marschdorf, H.-J. 406, 409, 1160, 1165
Marshall, A. 1457, 1459
Martens, H. 2457, 2470f., 2481
Martin, A. 134, 136, 1176
Martin, J. 114, 126
Martin, Jr. C. R. 143
Martinek, M. 517
Marx, A. 128, 135f., 362, 1708, 1716f.,
1719, 1731, 2452, 2479, 2482
Maschmann-Schultz, B. 1694
Maser, S. 2321, 2327
Masing, W. 2076, 2081f.
Maslow, A. A. 497, 507
Maslow, A. H. 1493, 1496, 1498, 2000,
2009
Mason, P. 1014
Matenaar, D. 1576, 1580
Mathieu, G. 517, 2177f.
Matschke, M. J. 102ff., 110f., 1125,
1129, 1842, 1849, 2432, 2434f.,
2444
Mattern, K.-H. 2040
Mattesich, R. 593, 601
Mattessich, R. 888, 1551, 1563
Matthes, W. 852, 859, 861
Matthias, H. 1100, 1105
Matthies, K. 1503, 1508
Matthöfer, H. 34, 1059, 1068
Maturana, H. R. 2322, 2327, 2330
Mauch, H. 2078, 2082
Maucher, H. 2458, 2471
Maukisch 2005
Maul, H. 2464, 2471
Maurice, M. 1577f., 1581
Mausner, B. 1498, 1998, 2501
Mauthe, K.-D. 1798, 2269f., 2279ff.,
2286, 2288, 2291
May, E. 183, 308f., 313, 314
v. Maydell, B. 2224
Mayer, A. 172, 1996, 1998, 2002,
2008f., 2091
Mayer, E. 532, 540
Mayer, G. 1077f., 1603, 1617
Mayer, L. 1207, 2158
Mayer, R. 548
Mayntz, R. 812, 819, 1109, 1117
Mazanec, J. 412, 588, 1425, 1941, 1943,
1950, 1953, 2362, 2367
McCall, J. J. 1384
McClelland, D. J. 1988, 1994
McClelland, D. C. 1496, 1498, 1579,
1581
McComb, D. 1230
McCormick 2002
McCosh, A. M. 531, 539
McFarlane, W. F. 113, 125
Means, G. C. 585, 588, 2046, 2052
Mechler, H. 1403, 1410, 1582, 1592
Meckling, W. H. 266
Mecklinger, R. 2078, 2082
Medicke, W. 101, 2194
Meffert, H. 258, 267, 278, 289, 464,
466, 498, 505, 507, 665, 667, 670ff.,
739, 741, 744, 972, 1240, 1416f.,
1420f., 1425ff., 1432ff., 1436, 1438ff.,
1442, 1451, 1453ff., 1459, 1636, 1646,
1865, 1876, 1944, 1953, 2165, 2168f.,

2172, 2177, 2242, 2248, 2284, 2291,
2323, 2328
van Megen, R. 295, 297
Meier, A. 579, 748, 750
Meier, R. E. 373
Meier-Sieden, M. 2418
Meier-Windthorst, E. 2127, 2132
Meili, J. 1743
Meissner, H. G. 870, 1144, 1231, 1240,
1426, 1501, 1507, 2263f., 2267
Meister, B. W. 1849
Meithner, K. 887
Melcher, G.-H. 2350
Melis, F. 213, 226
Meller, F. 115, 125
Mellerowicz, K. 99, 227, 230f., 233,
250f., 267, 290, 298f., 305, 362, 525,
530, 614, 616, 621, 641, 870, 922,
1089, 1101f., 1104, 1814, 2192, 2194,
2240, 2246, 2248, 2296, 2298, 2433
Mellin-Lieber 77
Mellinger, G. D. 2310, 2313
Mellwig, W. 574, 579, 1316, 1320,
1322, 2091
Menck, K. W. 2362
Mende, T. 733
Mendius, H. G. 1581
Menger, K. 1922, 1937
Menges, G. 315, 325, 406, 704, 709,
1031, 1035, 1571, 1574
Mennecke, K. 994, 997, 1000
Menrad, S. 91, 620, 622, 775, 870,
2240, 2247
Mensch, G. 255, 267, 1068, 1856, 1858,
1860, 2358, 2361
Mentzel, W. 134, 136, 1680
Menzl, I. 2313
Merkel, H. 1368, 1376
Merkle, E. 1947, 1953, 2358, 2361
Mertens, D. 1302
Mertens, H. J. 2051, 2053
Mertens, P. 77, 113, 117f., 125f., 289,
293f., 296f., 325, 594, 599, 601, 673,
678ff., 694, 763, 960, 968f., 971f.,
1122, 1129, 1166, 1377f., 1384, 1406,
1410, 1693, 1858, 1860, 1862f., 1865,
1868, 1876, 1895, 1906, 2312f.
Mestmäcker, E.-J. 34, 588, 851, 2051,
2158
Methner, H. 2082
Metzger, B. L. 1985
Metzler, F. 231, 233
Meurer, E. 1891, 1896
Meyer, A. 1439, 1442, 2184, 2186f.
Meyer-Abich, K. 1471, 1481
Meyer-Arndt, L. 548
Meyer, C. 105, 111
Meyer, C. W. 671, 1219, 1401, 1406,
1410
Meyer-Degenhardt, K. 1694
Meyer, E. 1398, 1601, 1615, 1699, 1704
Meyer, F. W. 34
Meyer-Hentschel, G. 139, 143, 266
Meyer, K. 1687
Meyer-Krahmer, F. 2124, 2133
Meyer-Ladewig, J. 2224
Meyer, M. 1055, 1865, 1876
Meyer, N. 2453

- Meyer, P. 133, 136, 2040
 Meyer, P. W. 137, 142
 Meyer-Piening, A. 238f., 1143
 Meyer, W. 921
 Meyer, W.-U. 1494, 1498
 Meyer zu Lösebeck, H. 195
 Meyer zu Selhausen, H. 710, 1362, 1563
 Meyersiek, D. 1555, 1560, 1563
 Michael, M. 2124, 2133
 Michaelis, H. 2062
 Michel, R. 924
 Michels, R. 2351
 Michl, A. W. 1975
 Michligk, P. 785, 796
 Micklitz, H. 138, 144
 Middelmann, U. 1377f., 1384
 Miehle, W. 1757, 1764
 Mieth, W. 1975, 2482
 Mildner, R. 1055
 Miles, L.D. 854
 Millar, J. 1579, 1581
 Miller, M. H. 267, 401, 410, 1318, 1322
 Milliken, J. G. 2352, 2360
 Milling, P. 2285, 2291, 2323, 2328
 Mintzberg, H. 581, 589, 749f., 1030, 1034, 1592
 Minz, G. 166
 Minz, W. 1026
 Mirow, H. M. 2323, 2328
 Mis, U. 1055
 Mischon, C. 1162, 1166
 Mittelbach, R. 1849
 Mittmann, J. 1721, 1732
 Mladek, A. 2367
 Mochty, L. 193
 Modigliani, F. 267, 401, 410, 625, 629
 Moede, W. 831, 841, 1997, 2009
 Möhl, R. 2082
 Mohler, A. 33
 Möhlmann, E. 2418
 Mohr, H.-W. 2355f., 2360
 Möhrstedt, K.-E. 2317, 2326
 Molitor, B. 458, 734, 1104, 2470
 Moll, H. 1158, 2281
 Moll, H. H. 1105, 2076, 2082, 2131ff.
 Möller, H. 267, 459, 466, 851, 1814
 Möller, H. P. 941, 943f.
 Möller, P. 1014
 Möller, W.-P. 1485f., 1489
 Molt, W. 1998, 2008
 Mommsen, E. W. 1205
 Monroe, K. B. 506
 Monse, K. 505
 Montag, H. 2351
 Moog, K. 193
 Moore, G. H. 756, 764
 Moore, J. M. 1763f.
 Morgenstern, O. 709
 Morner, P. 188, 195
 Morstein Marx, F. 2040
 Mortsiefer, H.-J. 1158, 1161f., 1166, 2106, 2111
 Möschel, W. 2158
 Moser 983, 1688
 Moser, D. 740, 745, 1429, 1442
 Möser, M. 1553, 1563
 Moser, R. 1502, 1509
 Moses 1998
 Moses, M. A. 598, 601
 Mosler, K. C. 264
 Mossin, J. 401, 410
 Mössner, G. 2291
 Most, K. S. 1207
 Mouton, J. 1310, 1314
 Moxter, A. 108, 111, 183, 289, 386, 402, 410, 469, 473, 623, 627, 629, 829, 878, 888, 932, 955f., 1044, 1163f., 1166, 1817f., 1826f., 1829, 1832ff., 1920, 1938, 2339f., 2433, 2444
 Mozer, K. 625, 629
 Mrosek, D. 1764
 Mrozynski, P. 2224
 Mückl, W. 2291
 Muddathir, A. 733
 Mueller, D. C. 1486f., 1489
 Mueller, E. 498, 507
 Mueller, G. G. 1229
 Mueller, R. 1849
 Mugler, J. 1410
 Mühlbacher, H. 140, 143, 1099, 1101ff., 1105, 2353, 2361
 Mühlbradt, F. 410
 Mühlbradt, F. W. 261, 268, 403, 410, 898
 Mühlbrandt, W. 2070
 Mühlhaupt, L. 922
 Muis, J. W. 492, 851
 Mülder, W. 1681, 1683, 1688, 1694f.
 Mühlhaupt, L. 210, 348, 353, 1358, 1360f., 1363, 2433
 Müller, A. 1907
 Müller-Armack, A. 31f.
 Müller, B. 2253, 2258
 Müller-Böling, D. 234, 236, 239, 1071, 1079, 2142, 2145, 2149
 Müller, E. 100, 492f., 1010, 1014, 1860, 1967, 2188, 2194, 2418
 Müller, E.-P. 802
 Müller, G. 256, 267, 759, 763, 1417, 1421, 1426, 2267, 2282, 2288, 2290f.
 Müller, H. 101, 534, 1121, 1128
 Müller, H.-W. 1055
 Müller-Hagedorn, L. 258, 267, 1250, 1252, 1437f., 1442, 1619, 1625, 1639, 1648, 1718, 1720, 1864, 1876, 1947, 1953, 2162, 2168, 2408
 Müller-Jentsch, W. 1117, 2381, 2396
 Müller, K. 550, 556, 1849, 2224
 Müller, K.-D. 1680
 Müller, K. G. 2076, 2082
 Müller-Limmroth 1261
 Müller-Lutz, H. L. 1176
 Müller, M. 169, 173
 Müller-Manzke, U. 1105
 Müller-Merbach, H. 94, 99, 538, 540, 704, 706f., 709, 711, 763, 1159, 1162, 1166, 1250, 1252, 1453, 1550, 1552f., 1561, 1563, 1566, 1574, 1619, 1625, 1639, 1648, 1720, 1764, 1861, 1864, 1876, 1907, 2136, 2148
 Müller-Nobiling, H.-M. 1631, 1633
 Müller, P. 1148, 1157
 Müller-Pleuß, J. H. 1857, 1861
 Müller, R. 1161, 1166, 2365, 2367
 Müller, S. 410
 Müller-Seitz, P. 2491
 Müller, W. 127, 136, 167, 169, 173, 299, 305, 540, 1415, 1418, 1426, 2312
 Müller, W. A. 829
 Müller, W. R. 166, 170, 173, 1722, 1731
 Müller-Wenk, R. 816f., 819
 Mullick, S. K. 960, 971
 Mumford, E. 119, 123, 126
 Münch, P. 2264, 2267
 Munipow, V. M. 1265
 Münsterberg, H. 841, 1997, 2009
 Münsterberg, R. G. 1680
 Münstermann, H. 226, 493, 877, 888, 1975, 2433, 2435, 2444
 Munz, M. 1551, 1563
 Munzel, G. 641
 Müri, P. 1397, 1399
 Muscat, R. 1055
 Muschalla, R. 2258
 Musgrave, R. 2304, 2306
 Musgrave, R. A. 2266
 Muthesius, P. 1669
 Muthesius, T. 1347
 Mützlitz 2175
 Myers, S. C. 1318, 1322

N
 Nabseth, L. 2357, 2361
 Nachreiner, F. 1310, 1315
 Nagel, B. 589
 Nagel, D. 1101, 1105
 Nagel, K. 128, 136, 922, 1189, 1476, 1481, 2450, 2452f.
 Nair, R. D. 1230
 Naphtali, F. 586, 589
 Napierala, M. 1441
 Narath, H. 1241, 1249, 1252
 Naschold, F. 861
 Näslund, B. 2201f.
 Nastansky, L. 1916f., 1919
 Nathusius, K. 308f., 311ff.
 Naujoks, W. 1161, 1165, 2017
 Naumann, C. 2288, 2291
 Naylor, T. H. 593, 599, 601
 Nees, H. 465f.
 Negandhi, A. R. 1502, 1504, 1509
 Neibecker, B. 141, 144
 Neitemeier, H. 1027
 v. Nell-Breuning, O. 1520, 1975, 2379, 2383, 2396, 2474, 2481
 Nelles, W. 504, 507
 Nemcek, J. 1262, 1264
 Nenning, M. 1448, 1454, 1950, 1953
 Nertinger, J. 1014, 1205
 Nertlinger, J. 1002
 Neubauer, R. 1996, 2005, 2008
 Neuberger, O. 166, 168, 170f., 173, 1310f., 1314f., 1495, 1497f., 1996, 2004f., 2009, 2494, 2501
 Neubert, H. 1002, 1015, 1027
 Neuhaus, J. 2129, 2133
 Neuloh, O. 429, 440, 1110, 1117, 1708, 1720
 Neumann, H. 922
 v. Neumann, J. 709
 Neumann, K. 99

Neumann, M. 263, 267, 555, 557
 Neumann, M. J. M. 403, 410
 Neumann, P. 139, 144
 Neumann, U. E. 1426
 Neumann, W. 192, 195
 Neumark, F. 34, 1044, 2306, 2340
 Neuvians, G. 1861
 Neuwirth, W. 678, 682
 Newman, W. H. 2309, 2312f.
 Nick, F. R. 1000, 1392
 Nicklisch, H. 54, 250, 267, 271, 288, 469, 472f., 476, 493f., 507, 889, 920, 1304, 1315, 1470, 1491, 1498, 1616, 1619, 1626, 1889, 1895, 1985, 2193
 Niebling, H. 922, 1783, 1786
 Nieder, P. 795f.
 Niederfeichtner, F. 127, 135
 Niederleithinger, E. 2158
 Niedetzky, H.-M. 2165, 2168
 Niehaus, R. J. 1068
 Niehus, R. 2031
 Niehus, R. J. 1027, 1849, 1967
 Niemann, U. 1322
 Niemeier, J. 1538
 Niemeyer, G. 2323, 2328
 Nieschlag, R. 231, 233, 258, 267, 464, 466, 671, 739ff., 744f., 1428f., 1434, 1440, 1442, 1456, 1459, 1728, 1731, 2177, 2402, 2408f.
 Nieß, P. S. 1907
 Nießen, W. 2245, 2248
 Nistrath, U. 506
 Niggemann, W. 1252
 Nikisch, A. 1290
 Niopek, W. 2267
 Nipperdey, H. C. 1290
 Nitsche, C. 1553, 1563
 Noack, S. 2077, 2082
 Nobes, C. W. 1228ff.
 Noelle-Neumann, E. 1396, 1399, 1448, 1454
 Nolte, H. 231, 233
 Norbert, T. 1592
 Nordsieck, F. 251, 267, 750, 1304, 1315, 1618f., 1625, 1629f., 1633f., 1637, 1647, 1850, 1856f., 1860f.
 Nosko, H. 809
 Noth, T. 1691, 1695
 Nöthlichs, M. 1529
 Novy, K. 501, 507
 Nowak, H. 789f., 796
 Nowak, P. 1202, 1207
 Nowotny, C. 1988, 1994
 Nüsseler, A. 99
 Nüßgens, K.-H. 811, 817, 1302, 1683, 1694
 Nutzinger, H.-G. 589

O

Oberender, P. 1457, 1459f.
 Oberhoff, E. 2458f., 2471
 Oberkampf, V. 2273, 2282, 2323, 2328
 Oberparleiter, K. 741, 745, 1429f., 1442, 2398, 2409
 Oberst, O. 476, 493
 Obst, G. 210, 399

Odenwald, G. 1207
 Oechsler, W. A. 285, 290, 569, 1693, 1695, 1704, 1731f., 2260, 2265, 2267
 Oeckl, A. 2063
 Oehlmann, R. 1907
 Oeldorf, G. 1470
 Oeller, K.-H. 2323, 2326
 Oertli-Cajacob, P. 1641, 1648, 2321, 2323, 2328
 v. Oertzen, H. J. 2040
 Oesterle, H. 295f.
 Oettle, K. 226, 345, 353, 610, 717, 724, 1367, 1376, 1513, 1520, 2260f., 2263ff., 2268, 2411f., 2416, 2418
 Oettli, W. 1565, 1574
 Oetzel, R. 984
 Offe, C. 1113, 1117
 Offergeld, J. 2418
 Ohlms, W. 809f.
 Ohse, D. 1553, 1564, 1570, 1574, 1868, 1876
 Olfert, K. 384f., 1470
 Ollenburg, G. 887
 Olsen, J. 143
 Oltmanns, C. 2490f.
 Opfermann, K. 576, 579, 1377, 1384, 2433
 Ophoff, R. 2110
 Opitz, H. 1907, 2255f., 2258
 Opitz, O. 1450, 1454, 2196, 2203
 Opp, K.-D. 1647
 Oppelt, W. 1641, 1648
 Oppenländer, K.-H. 1100, 1105, 1157
 Ordelheide, D. 491ff., 1128, 1377, 1384, 2205, 2207, 2213
 Orth, L. 922
 Ortlieb, H.-D. 458, 734, 1520, 2053
 Ortman, G. 610
 Osbahr, W. 469, 473, 879, 888
 Osgood, C. E. 858, 861
 Ossadnik, W. 104, 106, 108, 111
 Osswald, J. 1250, 1252
 Oßwald, J. 1856, 1858, 1861, 1907
 Osterloh, M. 747, 751
 Ostwald, E. 987, 989f.
 Ott, A. 2291
 Ott, A. E. 409, 1456, 1459, 1801, 1813f.
 Ott, C. 589
 Ott, W. 672
 Ottel, F. 2476, 2482
 Otterbeck, L. 1510
 Otto, K. 1550
 Ouchi, W. G. 269
 Overbeck, J.-F. 1302

P

Paasche, J. 2459, 2463ff., 2469, 2471, 2481
 Pacioli, L. 226
 Pack, L. 354f., 359, 363, 643, 652, 1764, 1814, 1862, 1876, 1918, 1920
 Paefgen, W. 2053
 Paesler, H. 1501, 1509
 Pagenkemper, K. 1640, 1648
 Pahl, G. 1886
 Palicka, K. 2194

Palm, W. 1377f., 1382, 1384
 Panskus, G. 1907
 Papadopoulos, G. 1553, 1563
 Pape, E. 881, 888
 Parczyk, W. 1027f.
 Parker, R. H. 1229
 Parlicka, K. 2188
 Parsons, T. 2328
 Paßmann, B. 2129, 2133
 Passow, R. 469, 473, 879, 888
 Patel, P. 2283, 2292
 Patzak, G. 2318, 2323, 2328
 Paul, G. 1064, 1068
 Paul, H. 2486, 2491
 Paulick, H. 550, 556
 Paulig, R. 255, 267
 Paulsson-Frenckner, T. 1551, 1564
 Paulus, H.-J. 2351
 Pausenberger, E. 313, 547, 1037, 1044, 1482, 1489, 1501ff., 1505, 1507, 1743, 2110, 2128, 2133, 2353, 2356, 2358f., 2361
 Pearson, L. B. 734
 Peemöller, V. H. 532, 540
 Peez, C. 785
 Peisl, A. 33
 Pelz, D. C. 706, 711
 Pelzel, G. 2234
 Penndorf, B. 226
 Penrose, E. T. 2202
 Pensel, J. 1502, 1509
 Pentzlin, K. 1153, 1157, 2091
 Penzkofer, P. 210, 1362, 2104
 Perlitz, M. 756, 763, 943f., 1012, 1015, 1501, 1509
 Perridon, L. 703, 719, 723, 924, 1503, 1506, 1509, 2265, 2268
 Person, H. B. 858, 860
 Peter, G. 1060f., 1068
 Peter, H. 1027
 Peter, J. 599
 Peter, W. 601
 Peters, F. 1692, 1694, 1695
 Peters, S. 2418
 Peters, U. 152
 Peters, W. 2418
 Petri, K. 54, 502, 507f.
 Petrick, K. 2074, 2082
 Petzel, O. 190, 195, 1028
 Petzold, R. 1410
 Pfadler, W. 694
 Pfanzagl, J. 325
 Pfeifer, T. 2075, 2082
 Pfeiffer, D. 2396
 Pfeiffer, S. 466
 Pfeiffer, W. 464, 466, 833, 841, 1063, 1068, 1091, 1098, 1146, 1152, 1156, 1370, 1376, 1471, 1481, 1768, 1777, 1881, 1886, 2091, 2111, 2119f., 2123, 2133, 2273, 2282
 Pfeil 983
 Pfister, B. 1886
 Pfleger, G. 111
 Pfohl, H.-C. 101, 239, 281, 290, 1034, 1071, 1078, 1370, 1375, 1567, 1574, 2269, 2277, 2280, 2282, 2312
 Philipp, F. 399
 Pichler, O. 1779, 1786, 1914, 1920

- Picot, A. 238f., 262, 267, 295ff., 374, 386, 569, 745, 750f., 811, 818f., 1154, 1157, 1260, 1263f., 1537, 2118f., 2143, 2148, 2284, 2288, 2290f., 2315, 2328
- Piehl, J. 1861
- Piel, R. 2062
- Pieper, A. 1264
- Pietsch, M. 2091
- Pilipp, R. 1913, 1920
- Pillat, R. 1529
- Pils, M. 295, 297, 1682, 1694
- Pindur, H. J. 813, 818
- Piorkowski, C. 1997
- Pirker, T. 1110, 1117, 2396
- Piskaty, G. 128, 135
- Pitz, K. H. 1361, 1363
- Plagemann, H. 2225
- Plagemann, J. 2225
- Plate, G. 1164, 1166
- Platt, W. 1272
- Plattner, F. 190, 195
- Plaut, H.-G. 101, 521, 530, 2239, 2242, 2249
- Pleiß, U. 990, 1000
- Plinke, W. 1095f., 1098
- Plöog, H. 1437, 1442
- Plötzeneder, H. D. 593, 601f., 682, 763, 1166
- Pöckel, E. 1207
- Poensgen, O. H. 406, 411, 570, 573, 577ff., 585, 590, 707, 711, 1126, 1129, 1603, 1616
- Pöhler, W. 1060f., 1068, 1998, 2009
- Pohmer, D. 472f., 771, 775, 1044, 1937
- Pokorny, F. 2253, 2258
- Polak, N. I. 724
- Polanyi, M. 972
- Pollock, F. 1472, 1481
- Polzer, H. 1071, 1078, 1563, 1718f.
- Popitz, H. 1108, 1117, 1473, 1481
- Popp, W. 1186, 1189, 1250, 1252, 1865, 1876
- Popper, K. R. 1647f., 2284, 2291
- Porter, L. 1580
- Porter, M. E. 1417, 1426, 2279, 2282
- Posch, W. 1887
- Post, H. 787ff., 792, 796
- Posth, M. 1752
- Poth, L. 2177
- Poth, L. E. 2281
- Poth, L. G. 1425, 2147
- Potthoff, E. 195, 902, 906, 1110, 1117, 1408, 1410, 1616, 1680, 1732, 2091, 2261, 2268
- Pougin, E. 1026, 1028
- Predöhl, A. 1365, 1375
- Preiser, E. 33f.
- Preissler, P. R. 1219, 1410
- Pressler 984
- Pressmar, D. B. 260, 267, 664, 682, 1090, 1856, 1858, 1861
- Preston, L. 586, 589
- Preuschen, G. 840
- Priester, H.-J. 1849
- Priewasser, E. 210, 1669
- Prince, T.-R. 113, 125
- Prindl, A. R. 982
- Prion, W. 888, 1304, 1626, 2193
- Pristl, F. 1907
- Pritchard, R. D. 1493, 1497
- Prkopa, A. 1764
- Probst, G. 707, 711, 1071, 1079, 1316, 1396, 1398f., 2284f., 2290, 2292, 2298, 2326, 2328, 2330
- Probst, H. 1459f.
- Prölss, E. R. 1176
- Prölss, J. 1176
- Pross, H. 1395, 1399, 2053
- Prost, G. 210
- Pudenz, E. 2418
- Pudenz, W. 144
- Puechberg, J. M. 226
- Pümpin, C. 1423, 1425, 1732, 1743, 1953, 2280, 2282f., 2290
- Pusch, H.-D. 1176
- Püttner, G. 1520, 2040, 2260, 2265f., 2268
- R**
- Rackelmann, G. 763, 2312f.
- Radebaugh, L. H. 1229
- Radner, R. 1384, 1638, 1648
- Raettig, L. 829
- Raffée, H. 54, 144, 225, 289ff., 494f., 498f., 501ff., 505ff., 811, 817, 819, 1063, 1065, 1068, 1426ff., 1434ff., 1442f., 1451, 1454, 1953, 2017, 2142, 2147, 2165, 2168, 2175, 2177, 2264, 2268, 2293, 2298
- v. Rago, L. J. 2091
- Raisch, P. 588
- Raiser, T. 428, 589, 1335f., 1744, 1752
- Raisinghani, D. 1034, 1592
- Ramser, H. J. 255, 267, 1389
- Rancke, F. 428
- Randolph, R. 2091
- Rapp, F. 1481
- Rasch, H. 1385, 1387, 1390
- Räss, H. E. 2106, 2111
- Rathenau, W. 585, 590, 2046, 2053
- Ratzke, D. 458
- Rau, B. 672
- Raugeo, B. C. 226
- Raupach, A. 548, 2339
- Rausch, H. 812f., 819
- Rausch, W. 407
- Rauschenbach, F. 2224
- Rautenberg, H. G. 641
- Ray, G. 2357, 2360f., 2361
- Ray, T. L. 1760, 1764
- Raydt, H. 247, 268
- Reber, G. 290, 305, 749f., 1314, 1490f., 1497f., 1681, 1687f., 1694, 1722, 1731, 2446, 2452, 2478, 2482
- v. Rechenberg, F. 2053
- Recktenwald, H. C. 2113, 2119, 2304, 2306
- Recktenwald, H. K. 855, 860
- Reddin, W. J. 1310, 1315
- Redel, W. 577, 579
- Redlich 1429
- Rehbinder, E. 2113, 2119
- Rehder, H. K. K. 1941, 1943, 1953
- Rehkugler, H. 1974
- Rehm, H. 879, 888
- Rehm, S. 2079, 2082
- Rehn, G. 1597, 1600
- Rehorn, J. 1454
- Rehwinkel, G. 255, 268
- Reich, N. 138, 144
- Reichard, C. 2040
- Reichert, R. 2288, 2291
- Reichmann, G. 2041
- Reichmann, T. 763, 922, 1015, 1250, 1252, 1814, 2092, 2097, 2103f.
- Reichvilser, H. 55
- Reichwald, R. 295ff., 562, 569, 611, 751, 767, 775, 1062, 1064, 1068, 1154, 1157, 1257, 1260, 1262ff., 1474, 1481, 1536ff., 1764, 1892, 1896
- Reichwein, R. 992, 1000
- Reid, S. R. 1486, 1489
- Reihlen, H. 2074, 2082
- Reimer, E. 1102, 1105
- Reineke, K. 1625
- Reinermann, H. 576, 579, 1764, 2041, 2433
- Reiners, H. 2484, 2491
- Reinhard, H. 492
- Reinhard, W. 610
- Reinhardt, R. 2051
- Reis, J. 837
- Reisch, E. 144, 152
- Reisch, K. 2464, 2471
- Reiß, W. 261, 268, 403, 410, 898
- Reißinger, L. 2124, 2133
- Reitinger, W. 165
- Reitinger, W. J. 932
- Remer, A. 1315, 1704, 1722, 1728, 1732, 2041
- Renard, M. 2433
- Renner, G. 2323, 2327
- Rentz, O. 812, 819
- Reske, W. 1158, 1161, 1166, 2106, 2111
- Reus, J. 840
- Reuss, P. 363
- Reuter, A. 674, 682
- Reuter, F. 1205
- Reuter, H. H. 191, 193
- Reyher, L. 1302, 2484, 2488, 2491
- Rhösa, C. A. 2062
- Ricardo, D. 1937
- Richard, R. 428, 1277, 1284, 1290, 1693f.
- Richter, A. 2193
- Richter, B. 585, 590, 2050, 2053
- Richter, G. 1028
- Richter, K. 1063, 1068
- Richter, M. 1402f., 1410, 2031
- Richter, R. 1813
- Richter, U. 101
- Ridder-Aab, C.-M. 590
- Ridder, H.-G. 1274
- Riebel, P. 92, 101, 521f., 530, 619, 622, 641, 811, 819, 1056, 1090, 1366, 1376, 1472, 1481, 1771, 1777, 1814, 1889, 1893, 1895f., 1908f., 1919, 2166, 2168, 2203, 2238f., 2241, 2244, 2245f., 2249, 2268, 2409f., 2414, 2418f.
- Rieckmann, H. 1600, 2499, 2502
- Rieder, B. 2169, 2175ff.

Rieger, F. H. 2261f., 2268
 Rieger, H. 1506, 1509
 Rieger, W. 289, 467, 469, 473, 718, 724, 884f., 888, 1129, 1303, 1315, 1516, 1520, 2294, 2298
 Riekhof, H.-C. 785, 1455, 1460
 Riemer, M. 502, 506f., 509, 1441
 Riepl, R.-J. 1250, 1252
 Rieser, I. 762
 Riester, W. 1618, 1620, 1626
 Riester, W. F. 2319, 2328
 Rinck, G. 2158
 Ringle, G. 55
 Rinklin, T. H. 2110
 Rinza, P. 1993
 Ripert, G. 583, 590
 Rippe, W. 290f.
 Rischmüller, G. 238f.
 Ritschl, H. 1516, 1520
 Ritter, L. 2158
 Rittig, G. 1516, 1520, 2263, 2268
 Rittner, F. 2158
 Rizzo, N. D. 2324, 2326
 Robbins, M. D. 2352, 2360
 Robens, H. 1416, 1426
 Roberts, E. 312, 314
 Robinson, E. A. G. 2202
 Robinson, J. 268
 Rock, R. 505ff.
 Rodenstock, R. 797, 802
 Rödl, H. 763
 Roeder, L. 2419
 Roessler, M. 1503, 1509
 Roethlisberger, F. J. 1399
 Roever, M. 238f., 855, 861
 Rogers, Everett M. 258, 268
 Rogge, H. 1576, 1580
 Rohde, C. 1161, 1166
 Rohe, C. 2355f., 2360
 Rohlfis, J. 2419
 Rohling, R. 1442
 Rohmer, G. 1347
 Rohmert, W. 829f., 832f., 835ff., 840f., 1264, 2471, 2502
 Rohner, J. 1603, 1617
 Röhrig, R. 533, 541
 Röhrs, W. 98, 100
 Ronge, V. 971
 Ronning, G. 403, 410
 Röper, B. 1520
 Röpke, H. 2127, 2133
 Ropohl, G. 1264, 1481, 2119, 2254ff., 2318f., 2323, 2325, 2328
 Rose, G. 342, 1322, 2340, 2350f.
 v. Rosen, R. 400
 Rosenberg, O. 101, 366, 373, 624, 629, 924, 954, 956, 1570, 1574
 Rosenhead, J. 1560, 1563
 Rosenkranz, F. 591, 593f., 599, 601, 679, 682, 1560, 1564
 Rosenkranz, R. 1207
 v. Rosenstiel, L. 139, 144, 230, 234, 835, 841, 1265, 1392, 1399, 1495, 1995f., 1998, 2000f., 2004f., 2008f., 2291, 2500
 Rodenstock, E. 1107, 1117
 Rosentreter, J. 972
 Rosinski, S. 1347

Rösmann, H. 2125, 2133
 Ross, S. A. 401, 410
 Rößle, K. 1080, 1089f., 2203, 2371, 2377
 Roßner, E. 2110
 Rößner, K. 809, 810
 Rost, D. 1097
 Roth, E. 1996, 2009
 Roth, G. H. 1849
 Roth, P. 1098, 1471, 1777
 Roth, R. 498, 500, 508
 Röthig, P. 2278, 2282
 Röthlingshöfer, K. C. 1101, 1103ff., 2359, 2361
 Rothschild, K. W. 2482
 Roventa, P. 1798f., 2269, 2282, 2286, 2290, 2298
 Roy, A. D. 1354
 Roy, B. 858, 861
 Rubenstein, A. H. 2352, 2358, 2360f.
 Ruberg, C. 363, 1015
 Rübiger, P. 1099, 1101ff., 1105, 2353, 2361
 Rubinstein, S. 1998, 2009
 Ruchti, H. 719, 724
 Rückemann, E. 2127f., 2133
 Rückle, D. 386, 1026, 1028, 1833, 2340
 Rudhart, P. M. 1752
 Rudolph, B. 256, 268, 373, 386, 402, 404f., 410, 626, 629, 955, 957, 1357f., 1360f., 1363
 Rudolphi, M. 1096, 1098, 2168
 Ruedi 1579
 Ruedl, A. 1581
 Rüfenacht, P. 1418, 1426
 Ruge, H.-D. 144
 Ruhfus, R. E. 500, 508
 Rühl 2376
 Rühl, G. 1855, 1861, 1884, 1887, 2494f., 2501f.
 Rühle v. Lilienstern, H. 1190, 1199, 2092, 2104
 Rühli, E. 300, 305, 373, 540, 610, 1229, 1362, 1392, 1398, 1623, 1625, 1732f., 1738f., 1743, 2296, 2298
 Rühmann, H. 1260, 1265
 Rummel 359
 Rummel, K. 381, 386, 520, 530, 620f., 1207, 2470
 Runge, B. 1316, 1322
 Runge, C. 851
 Runzheimer, B. 101
 Ruosch, E. 1993f.
 Rupp, E. 1538, 2354f., 2359, 2362
 Rupp, H. 851
 Ruppe, H. G. 411
 Rürup, B. 101, 856, 861, 1071, 1078, 2282
 Rüsberg, K.-H. 1993f.
 Russ, W. 932, 1400, 1409
 Rutenfranz, J. 835f., 840f., 2484, 2491
 Rütters, B. 430, 440, 1290
 Rüttinger, B. 569, 1998, 2008
 Rutz, K. 1250, 1253, 1906
 Rux, H.-J. 548
 Ryan, W. G. 1988, 1995
 Ryll, S. 2053

S

Saario, M. 885, 888
 Sabel, H. 258, 268, 462, 464, 466, 1054, 1423, 1425, 1814, 1886f., 1920, 1938, 1941, 1947, 1949ff., 2240f., 2249
 Sachs, G. 707, 921, 1395, 1397, 1400
 Sachsse, H. 1471, 1481
 Säcker, F. J. 428, 440
 Sackman, H. 126
 Sadowski, D. 133, 136, 427, 459, 588, 1718, 1720, 2482, 2485, 2491
 Saelzle, R. 402, 404, 410, 626, 629, 955, 957
 Saindl, K. 353, 2268
 Salcher, E. F. 1450, 1454
 Salvendy, G. 1265
 Sämann, W. 1687, 1720
 Samland, J. 1694
 Samuels, S. W. 1265
 Sandig, C. 102f., 109, 299, 305, 494, 508, 695, 697, 703f., 709, 922, 1491, 1498, 1862, 1876, 1966, 2296, 2298
 Sandler, G. 2163, 2168
 Sandrock, O. 2158
 Sanmann, H. 2419
 Sartorius von Waltershausen, A. 1509
 Sasse, J. 1176
 Saueremann, H. 859, 861
 Saueremann, M. 1250, 1253
 Sauerzapf, M. 2186f.
 Sauter, B. 2319, 2328
 Saval, G. A. 740, 745, 1411, 1426
 Savelli, L. 2251, 2258
 Saynisch, M. 1993
 Schaafsma, A. H. 325
 Schachner-Blazizek, P. 2268
 Schacht, K. 1058, 1067
 Schade, G. 195, 1022, 1028
 Schade, H. 1102, 1105
 Schadenhofer, L. 1421, 1426
 Schaefer, F.-W. 362
 Schäfer, E. 230, 233, 268, 472f., 614, 622, 741, 744, 864, 870, 1081, 1089, 1158, 1163, 1166, 1431, 1440, 1443, 1454, 1766, 1776, 1889, 1892, 1895
 Schäfer, F.-W. 361
 Schäfer, K. 818, 2119
 Schäfer, L. 795f.
 Schäfer, W. 1818, 1834
 Schaich, E. 314, 324f.
 Schallehn, E. 876
 Schanz, G. 250, 260, 268, 277, 285, 291, 572, 576, 579, 775, 785, 1491, 1499, 1582, 1591, 1616, 1647, 1985, 2123, 2133, 2137, 2140ff., 2147f., 2297f., 2319f., 2328
 Schanz, H. 2445ff., 2449, 2452, 2454
 Schanze, E. 588
 Schär, J. F. 213, 226, 249, 268, 856, 860, 879, 888, 1315, 1427, 1443, 2193, 2403, 2408
 Scharmann, T. 1108, 1117
 Scharrer, H.-E. 982
 Schatz, H. 508
 Schatz, J. 1991, 1994
 Schatzmann, J. 851
 Schaub, G. 435, 440, 1290, 1347

- Schäuble, I. 144
 Schauland, H. 593, 601
 Schedler, K. 128f., 135
 Scheer, A. W. 116, 125, 261, 268, 601, 924, 1377f., 1380ff., 1384f., 1573f., 1859, 1861, 1894, 1896, 1907, 1920, 1994, 2091, 2246, 2248
 Scheffler, H. 879, 888
 Scheidl, K. 2462, 2471
 Schein 1996
 Schelker, T. 1034f.
 Schelle, H. 362, 1993
 Schellhorn, W. 2224
 Schelo, S. J. 1377f., 1382, 1385
 Schelsky, H. 2053
 Schenk, H. 1207
 Schenk, H.-O. 517, 741, 744f., 1207, 1443
 Schenk, K. 2273, 2282
 Schenk, K. E. 1430, 1442, 1455, 1460, 2325, 2328
 Schenk, M. 2067, 2070
 Schenke, K. 458
 Scherf, P. 2104
 Scherhorn, G. 499, 504f., 508
 Scherpf, P. 1362, 1657, 2053, 2234
 Scherrer, G. 466, 1028, 1362
 Schertler, W. 1152, 1157
 Scheuch, F. 412, 588, 1093, 1095, 1098, 1426, 1438f., 1443, 2181f., 2186f.
 Scheuing, E. E. 1206
 Scheuning, E. 1887
 Schick, G. 2082
 Schicke, K. 672
 Schiefer, F. 2280, 2282
 Schiemenz, B. 611, 2323, 2328f.
 Schierenbeck, H. 1360f., 2312
 Schilchegger, W. 1994
 Schilcher, B. 1887
 Schildbach, T. 110, 112, 279, 291, 530, 621, 640, 858, 860, 1031, 1035, 1118, 1121ff., 1128f., 2189, 2194, 2238, 2240, 2244f., 2247, 2435, 2444
 Schildt, G. 2419
 Schilling, W. 170, 173, 2053
 Schimke, E. 2111
 Schindler, K. 133, 136
 Schindler, U. 171f.
 Schinkel, S. 309, 314, 2017
 Schippel, H. 1102, 1105
 Schips, B. 897f., 972, 1574
 Schirmeister, R. 1031, 1034
 Schirmer, A. 1858, 1861, 1906f.
 Schirmer, E. 2416
 Schlaffke, W. 2453
 Schlager, J. 2351
 Schlageter, G. 681
 Schlegel 1950
 Schlegelberger, F. 1347
 Schleiter, M. 262, 268
 Schlesinger, G. 2502
 Schlicksupp, H. 1034, 2124, 2133
 Schließmann, K. 802
 Schlingmann, S. 1441
 Schlittgen, R. 972
 v. Schmadel, D. 55
 Schmal, E. 2307
 Schmalen, H. 258, 268, 463, 466, 1101, 1105
 Schmalenbach, E. 82, 92, 226, 242, 246, 249, 253f., 268, 291, 400, 411, 469, 474, 529f., 576, 579, 614, 620, 622, 642f., 652, 709f., 766, 775, 811, 819, 828, 870, 878, 881ff., 888, 922, 947, 956, 1119, 1129, 1207, 1241, 1253, 1623, 1625, 1639, 1648, 1826, 1831, 1834, 1956, 1966, 2051, 2193, 2235, 2238, 2249, 2427, 2433, 2436, 2444
 Schmalt, H.-D. 1494, 1497, 1499
 Schmaltz, H. 183
 Schmaltz, K. 111, 165, 192f., 450, 492, 1025, 1966f., 2051, 2432
 Schmatz, H. 1529
 Schmeisser, G. 579
 Schmeisser, W. 2358, 2362
 Schmid, E. 173
 Schmidt, A. 859, 861
 Schmidt, D. 2304, 2307
 Schmidt, E. 1741
 Schmidt, F. 104, 111f., 193, 214, 226, 250, 257, 268, 408, 469, 474, 614, 621, 822, 828, 880, 888, 938, 941, 943f., 1002, 1008, 1010, 1012f., 1119, 1128, 2193, 2470
 Schmidt, G. 1176, 1592, 1603, 1616, 1628f., 1633, 1986, 1994
 Schmidt, H. 400, 406, 411, 1253, 1683, 1687, 1695, 1720
 Schmidt, I. 1457, 1460, 2158
 Schmidt, K. 1158ff., 1162ff., 1166
 Schmidt, L. 2339
 Schmidt, L. A. 531, 539
 Schmidt, R. 101, 400, 600f., 707, 711, 753ff., 760f., 763f., 1056, 1176, 1186, 1189
 Schmidt, R.-B. 562, 569, 590, 815, 819, 884, 888, 1491, 1499, 1967, 1974
 Schmidt, R. H. 268, 385, 402, 405f., 411, 898, 955, 957, 1160, 1162ff., 1363, 2148
 Schmidt, R. J. 2053
 Schmidt-Sudhoff, U. 611
 Schmidt, U. 2158
 Schmidt, V. 1265
 Schmidt, W.-D. 363
 Schmidtchen, D. 2158
 Schmidtke, H. 835f., 840, 1260, 1264f.
 Schmieg, G. 971
 Schmitt, F. A. 2110
 Schmitt-Grohé, J. 1887
 Schmitt, W. 678, 682
 Schmitt, W. M. 2419
 Schmitz, P. 295, 297, 1142f., 1481, 1573f., 1592f.
 Schmitz, W. G. 785
 Schmolders, G. 55, 1491, 1499
 Schmoller, G. v. 746, 751, 2370, 2377
 Schmucker, H. 494, 508
 Schnabel, F. 1347
 Schnauffer, E. 920, 923, 1617, 2168
 Schneble, A. 1684, 1693
 Schneeweiß, C. 101, 704, 710, 1252, 1920
 Schneeweiß, H. 101
 Schneewind 2000
 Schneider 2383f.
 Schneider, D. 78, 93, 101, 183, 226, 262f., 268, 279, 289, 342, 377, 379, 386, 406, 411, 468, 474, 576, 580, 610, 623ff., 627ff., 724, 828, 885, 888, 922, 924, 955f., 1125, 1129, 1160, 1162f., 1166, 1303, 1315, 1358, 1363, 1436ff., 1443, 1827, 1834, 1920, 1938, 1945, 1953, 2324, 2328, 2339f., 2351
 Schneider, D. J. G. 55, 1191f., 1199
 Schneider, E. 82, 92, 377, 385, 459, 464, 466, 646, 652, 1456f., 1460, 1801, 1813, 1922, 1938
 Schneider, F. 1347
 Schneider, G. 1718, 1720
 Schneider, H. 851
 Schneider, H.-J. 783, 784, 785, 1984f.
 Schneider, H. M. 1669
 Schneider, K. 1028, 1494, 1499, 1503, 1509
 Schneider, K.-H. 466
 Schneider, P. 1408, 1410
 Schneider, R. 742, 745, 2483, 2492
 Schneider, U. 1443
 Schneider, W. 533, 541, 2017
 Schnelle, E. 567, 569
 Schnelle, W. 1992ff.
 Schnellinger, F. 128, 135, 1703, 1724, 1728, 1731, 2471
 Schnellinger, W. 314, 1157, 1165
 Schnettler, A. 471, 474, 1203, 1206, 2191, 2193, 2259, 2268
 Schnutenhaus, O. 748, 752
 Schnutenhaus, O. R. 1207, 1427, 1440, 1443
 Schnyder v. Wartensee, R. 1399
 Schobert 1457f.
 Schobert, R. 1415, 1426, 1943, 1949, 1952f.
 Schoch, R. 1092, 1096, 1098, 2168
 Schoenfeld, H.-M. 136, 1230
 Schoenheit, I. 506
 Scholes, M. 401, 407
 Scholl, F. 2325
 Scholl, R. F. 1229
 Scholl, W. 239, 586, 589, 708, 710, 1064, 1068
 Scholz, C. 127, 134f., 571, 574, 576, 579f., 760f., 764, 1071, 1078, 1563, 1688, 1700, 1704, 1718f., 2323, 2328
 Scholz, F. 1336
 Scholz, K. 792, 796
 Scholz, K. H. 256, 268
 Scholz, L. 2120, 2133, 2362
 Scholz, P. 677, 681
 Scholz, W. 1849
 Schönbohm, P. 1252, 1470, 1875, 2278, 2281
 Schönbrodt, B. 939, 941, 944
 Schönefeld, H. 2464, 2471
 Schönefeld, E. 128
 Schönefeld, H.-M. 621, 641, 1002, 1015, 1707, 1716, 1719, 2451f., 2454
 Schönefeld, T. 1693, 1695
 Schönefeld, W. 132
 Schönte, H. 1669
 Schönlein, A. 1573f.
 Schönpflug, F. 78, 263
 Schöpfner, K. P. 2483, 2491

- Schöppe, G. 505
 Schor, G. 2148
 Schorp, G. 1206
 Schossleitner, D. 2280, 2282
 Schott, G. 1203, 1206, 1408f.
 Schott, K. 2419
 Schramm, W. 1637, 1647
 Schrattenecker, G. 2367
 Schredelseker 2046
 Schredelseker, K. 402, 411
 Schreglmann, W. 717, 724
 Schreiber, R. E. 2499, 2502
 Schreiber, U. 1122, 1128
 Schreiber, W. 1975
 Schreuder, H. 944, 2247
 Schreyögg, G. 569, 585, 590, 1063, 1068, 1265, 1595, 1600, 1617, 2288, 2292
 Schrieber, A. N. 593, 601
 Schröder, E. F. 2168
 Schröder, G. 34
 Schröder, H.-H. 858, 860, 961, 971, 1099, 1101, 1103f., 1688, 1695, 2123f., 2129ff., 2133, 2355, 2360
 Schröder, H. J. 1624f., 1989, 1993
 Schröder, M. 1055
 Schroeder-Printzen, G. 2224f.
 Schröter, K. 1274
 Schruff, L. 166, 451, 492, 851, 2029, 2031
 Schruff, W. 493, 851
 Schub, A. 1993
 Schubert, H. 1253
 Schubert, R. 2351
 Schubert, W. 1035, 1041, 1044, 1191, 1193, 1196, 1199, 1489
 Schuhmacher, B. 173
 Schuhmacher, P. 410, 629, 956
 Schülen, W. 451, 932
 Schuler, H. 170, 173
 Schüler, W. 256, 264, 1914, 1917, 1921
 Schüller, A. 263, 269
 Schult, E. 2351
 Schulte, B. 2225
 Schulte, E. B. 1028
 Schulte, H. 2208, 2213
 Schulte, K.-W. 386, 932
 Schultheiß, B. 811, 819, 2118f.
 Schultz, D. 2051
 Schultz, R. 549, 556, 1985
 Schultz-Wild, R. 1710f., 1719, 2489, 2492
 Schultze-Delitzsch 552
 Schulz 571
 Schulz, D. 711
 Schulz-Mehrin, O. 1206
 Schulze, H.-H. 245
 Schulze, J. 1091, 1098
 Schulze-Osterloh, J. 451, 932
 Schulze zur Wiesch, D. W. 1026
 Schumacher, B. 171
 Schumann, M. 747, 750, 1109, 1113, 1117, 1263f.
 Schumpeter, J. 307, 314
 Schumpeter, J. A. 257, 269, 1157, 1922, 1937
 Schunck, J. 1984
 Schuppert, G. F. 2260, 2268
 Schurer, W. 1443
 Schuster, F. 1095, 1098
 Schuster, H. 140, 144
 Schütt, H. 922
 Schützinger, E. 474
 Schwab, H. 1919, 1921
 Schwab, K. 1790, 1799
 Schwab, W. 666, 672, 1095, 1098
 Schwantag, K. 54, 246, 313, 362, 610, 641, 672, 723, 774, 818, 829, 886, 921, 1015, 1089, 1128, 1205ff., 1564, 1742, 1967, 2193f., 2202, 2432, 2470
 Schwarck, E. 2158
 Schwartz, M. 1061
 Schwarz, B. 2358, 2362
 Schwarz, H. 226, 1621f., 1624f., 1631, 1633
 Schwarz, I. A. 2325
 Schwarz, J. 852, 966
 Schwarz, M. 1068, 1693, 1695
 Schwarz, P. 53, 56, 548f., 556, 1189f., 1192f., 1199, 1520, 2265, 2268
 Schwarz, W. 677, 681
 Schwarze, J. 971f.
 Schweiger, G. 142, 144
 Schweitzer, M. 91f., 99, 101, 183, 225f., 291, 353, 451, 473, 492, 529, 621f., 630, 641, 647, 652f., 663f., 750, 774, 828, 851, 870, 877, 884, 886, 888f., 898, 920f., 923, 1012, 1013, 1054, 1089, 1128, 1206, 1229, 1426, 1615, 1731, 1786, 1851, 1854, 1858, 1861, 1920, 1937, 1966, 2085f., 2092, 2135, 2148, 2189, 2193f., 2212, 2236ff., 2244, 2246ff., 2306, 2328, 2432, 2444
 v. Schweitzer, R. 494, 508
 Schweizer, H. 2123, 2134
 Schwelb, J. 694
 Schwerdtfeger, G. 428, 2053
 Schwerdtner, H.-E. 2353, 2355, 2358f., 2361
 Schwetlick, W. 2127ff., 2134
 Schwinn, R. 1776
 Schwödiauer, G. 1358, 1363
 Scott-Morton, M. S. 594, 600
 Sears, P. S. 1498
 Sebode, G. 1410
 Seebauer, G. 242, 246
 Seehof, J. M. 1763, 1765
 Seelbach, H. 255f., 269, 386, 405, 411, 625, 629, 724, 1370, 1376, 1570, 1574, 1855, 1858, 1860f., 1949, 1953, 2194
 Seghezzi, D. 2079, 2081
 Sehner, G. 1780, 1784f., 1787
 Seibel, J. J. 971
 Seibert, K. 1096, 1098
 Seibt, D. 112, 113, 114f., 123, 125f., 294, 296, 694, 1069, 1078, 1143, 1681, 1683, 1688, 1694f.
 Seicht, G. 195, 530, 611, 614, 618ff., 885, 889, 1027, 2239, 2246, 2249
 Seidel, E. 1314, 1622, 1625
 Seidel, P. 1219
 Seidenfus, H. S. 1372, 1376, 2420
 Seifert, O. 1564, 1570, 1574
 Seifert, W. G. 1550
 Seiffart, E. 1858, 1861
 Seiffert, O. 1553
 Seischab, H. 246, 313, 362, 614, 619, 621f., 672, 774, 921, 1089, 1128, 1205ff., 1563, 1889, 1967, 2193, 2202, 2432, 2470
 Seiwert, L. 569, 611, 1396, 1399, 2045, 2052, 2053, 2487, 2491, 2498, 2501
 Selbmann, M. 2483, 2491
 Selchert, F. W. 165, 932, 1385f., 1390, 2203
 Selig, J. 1553, 1563f.
 Sellien, H. 922
 Selten, R. 859, 861, 1810, 1814
 Semler, J. 2053
 Semler, J. S. 590
 Semmel, M. 2322, 2329
 Semmler, J. 932
 Sengenberger, W. 1581
 Senger, R. 1347
 Sentis, K. 143
 Serfling, K. 532, 540, 2313
 Serra 1921
 Servatius, H.-G. 1412, 1426, 2360
 Seuster, H. 152f., 554, 557
 Seyffert, R. 78, 139, 144, 251, 263, 269, 494, 508, 735, 740f., 744, 1429, 1440, 2403, 2409
 Sharpe, W. F. 401, 411
 Shephard, R. W. 1922, 1938
 Sherer, M. 1014
 Shillinglaw, G. 530
 Shils, E. A. 2328
 Sidler, F. 2041
 Sieben, G. 102ff., 110ff., 279, 291, 530, 533, 541, 621, 640, 858, 860, 1028, 1031, 1035, 1056, 1122, 1124, 1128f., 1361, 1400, 1409, 1489, 2186f., 2189, 2194, 2238, 2240, 2244f., 2247, 2266, 2268, 2313, 2432ff., 2437, 2444
 Sieber, E. H. 1501, 1509
 Siebert, G. 2052
 Siebert, K. 922
 Siebig, J. 1056
 Siebke, J. 1975, 1984
 Siedentopf, H. 173
 Siegel, T. 344, 1858, 1861, 2351
 Siegwart, H. 1316, 1398, 1400, 1877, 1887, 2147, 2313, 2324ff., 2328
 Sievers 1999, 2006
 Sievers, B. 1600f.
 Sievi, C. 663
 Sigloch, J. 1489, 1657
 Sihler, H. 1951, 1953
 Sik, O. 588
 Sikora, K. 602
 Silberer, G. 497ff., 503f., 506, 508, 1451, 1454
 Simitis, S. 1693, 1695
 Simmel 1575
 Simon 1683
 Simon, H. 141, 144, 269, 459f., 462f., 466, 629, 1362, 1443, 1448, 1454, 1806f., 1813, 1815, 1947, 1952f.
 Simon, H. A. 251, 258, 267, 269, 706, 709, 1491, 1498, 2041
 Simon, H. V. 469, 474, 879, 889
 Simon, L. S. 672
 Simon, W. 756, 762

- Simonis, M. E. 2119
 Singer, E. 876
 Singh, Ajit 1487, 1489
 Skiba, R. 1347, 2500
 Slevogt, H. 1669
 Smith, D. D. 960, 971
 Smithburg, D. W. 1491, 1498
 Smoljan, G. L. 1265
 Snyderman, B. B. 1498, 1998, 2501
 Soergel, C. 2062
 Sohn, H. 1148, 1157
 Sohn, K.-H. 56, 724f., 732ff.
 Solaro, D. 1993
 Soldner, H. 1510
 Söllner, A. 1290, 1752
 Solomon, E. 696, 703
 Sölter, A. 1191, 1199, 1489
 Sommer, H. 1994
 Sommer, J. 2470
 Sommerfeld, H. 250, 269, 401, 411, 882, 889, 1120, 1129
 Sonderegger, F. 1120, 1129
 Sondermann, J. 1000
 Sondermann, J. P. 2082
 Sonnenberg, H. 1907
 Sonnenschein, J. 1044, 1335
 Soom, E. 1250, 1253
 Sorg, S. 2289, 2292
 Sorge, A. 1576, 1581
 Spahl, S. 795f.
 Spät, H. 924
 Späth, H. 1454, 1570, 1574
 Specht, G. 499, 508, 1436, 1438, 1443
 Speck, P. 1409
 Speer, J. 987, 990
 Speidel, G. 987, 989f.
 Spengler, W. 173
 Sperl, A. 196, 1020, 1028
 Spettmann, T. 235, 239
 Spie, U. 1703f.
 Spiegel, B. 464, 466, 1454, 1942f., 1952
 Spiegel, H. C. 239
 Spiegelhalter, F. 785, 1984
 Spies, P. P. 681
 Spies, U. 1859, 1861
 Spieth, E. 1026
 Spiller, K. 2082
 Spindler, G. P. 1985
 Spitzer, H. 1577, 1581
 Sponder, J. 839, 841
 Sprague, R. H. 594, 601
 Spremann, K. 104, 112, 402, 407, 411
 Sprenger, R. 932
 Sprenger, R.-U. 816, 819
 Sprengel, F.-W. 1906
 Sprouse, R. T. 1014
 Sprüngli, R. K. 1391, 1399, 2285, 2290
 Spur, G. 1908, 1921
 Srinivasan, V. 599, 601
 Stackelbeck, A. 2203
 v. Stackelberg, H. 257, 269, 461, 466, 664, 1456, 1460, 1815, 1922, 1938
 Stadler, K. 2280, 2282
 Stadler, M. 2176f., 2290
 Stadler, M. M. 2064, 2069
 Staehle, E. 1063f.
 Staehle, W. 570ff., 577f., 990, 1260, 1264, 1732, 1896, 2296, 2298
 Staehle, W. H. 101, 286, 291, 1067f., 1073, 1079, 1391, 1394, 1396, 1398, 1601, 1616, 1619, 1623, 1626, 1704, 2104, 2140, 2148
 Staerkle, R. 569, 1626, 1716, 1719
 Stahl 983
 Stahl, W. 1764
 Stahlhacke, E. 1347
 Stählin, W. 78, 2145, 2148
 Stahlknecht, P. 101, 295, 297, 1189
 Stähly, P. 408, 1574
 Stahr, G. 1240
 Stalker, G. M. 748, 750
 Standop, D. 957
 Stapelberg, F. 1975
 Stark, H. 1470
 Staude, J. 2450, 2454
 Staudt, E. 1063, 1068, 1146, 1149f., 1158, 1263, 1471, 1473f., 1480f., 2082, 2111, 2114, 2119, 2284, 2292, 2358, 2362, 2501
 Staufenberg, J. E. 78
 Stauss, B. 500, 502, 506f., 509, 1437, 1441
 Steck, R. 2129, 2131
 Stecker, A. 1529
 Steckhan, H. 1921
 Steenken, H.-U. 2325
 Stefanic-Allmayer, K. 748, 751, 1241, 1249, 1253
 Steffen, G. 153
 Steffen, M. 1786
 Steffen, R. 664, 1858, 1861, 1891, 1896
 Steffenhagen, H. 140, 144, 464, 466, 505, 507f., 742, 745, 972, 1416, 1421, 1426, 1434, 1438, 1442f., 1451, 1454, 1941, 1953, 2172, 2177
 Steger, U. 1471, 1481
 Stegmüller, W. 853, 860
 Stehle, H. 1967
 Stehlik, A. 921
 v. Stein, J. H. 210, 1669, 2104, 2106, 2111
 Steinbock, R. 2235
 Steinbrink, K. 210
 Steinbrüchel, M. 1470
 Steinbuch, K. 1471, 1482
 Steinbuch, P. A. 1620, 1626
 Steindl, J. 2202
 Steinecke, V. 1553, 1564, 1570, 1574, 1780, 1784ff.
 Steiner, G. A. 1988, 1995
 Steiner, J. 309, 314, 383, 386, 1250, 1254, 1868, 1876, 2017
 Steiner, M. 703, 719, 723, 924, 944, 1158, 1160, 1162ff.
 Steiner, P. 407
 Steinfeld, G. 548
 Steinhausen, D. 1446, 1454
 Steinhausen, J. 1446, 1454
 Steinhäuser, H. 152
 Steinitzer, E. 590
 Steinle, C. 1315
 Steinle, K. 2235
 Steinmann, H. 290f., 427f., 562, 569, 580, 585ff., 922, 924, 972, 1063, 1068, 1491, 1499, 1501, 1510, 2045f., 2052ff., 2146, 2148f., 2284, 2290, 2313, 2327
 Steinmetz, D. 98, 100, 1185, 1189
 Stemmann, H. J. 403, 411
 Stenger, B. 1250, 1254
 Stepan, A. 256, 269, 627, 629, 1771, 1777, 1896
 Stephenson, G. G. 593, 601
 Sternberger, D. 297, 305
 Sterner, S. 971
 Stevens, H. 1273, 2470
 Stevens, K. M. 1975
 Stevenson, H. H. 2279, 2282
 Stiefel, R. T. 132, 136
 Stier, W. 897f., 964, 972
 Stigler, G. B. 1922, 1937
 Stilling 983
 Stitzel, M. 1063, 1068, 1271f., 1704, 1724, 1728, 1731, 2449, 2453
 Stobbe, A. 495, 509, 2181, 2187
 Stoll, E. 833, 841, 1067, 1895
 Stone, C. D. 581, 584, 590
 Stonehill, A. I. 982
 Stöppler, S. 256, 269, 1922, 1938
 Storm, P.-C. 819
 Storr, R. 129, 136
 Stötzel, B. 1064, 1068, 1594, 1600
 Strache, H. 1470
 Strack, H.-C. 785, 1985
 Stracke, G. 1410
 Straub, H. 924, 1126, 1129
 Straub, W. 922
 Strauss-Fehlberg, G. 1058, 1064, 1068
 Strebel, H. 809ff., 814ff., 819f., 858, 860, 1887, 1895, 2118f., 2123f., 2134
 Streeck, W. 1117, 2396
 Strehle, A. 2322, 2329
 Streit, H. 1389
 Streitberg, B. 972
 Streitferdt, L. 641, 652, 2194, 2240, 2246, 2248
 Strelow, U. 922
 Strigel, W. 764
 v. Stritzky, O. O. 1887
 Strobel, A. 1354
 Strobel, B. 1205
 Strobel, W. 1013, 1850
 Strombach, M. E. 795f.
 Strömer, R. 1000
 Stroschein, F.-R. 1449, 1454
 Strothmann, K. H. 1096f., 1098, 1438, 1443, 2359, 2362
 Strunz, H. 1640, 1648
 Stüben, M. 2235
 Stüber, L. 2264, 2268
 Stucky, W. 681
 Stüdemann, K. 1336
 Stumpf, A. 1786
 Stumpf, H. 810
 Stumpf, T. 2074, 2082
 Stupka, J. 551, 557, 1207
 Stützel, W. 33, 406, 411, 442, 451, 827, 829, 1348
 Süchting, J. 210, 392, 399, 624, 629, 703, 829, 902, 906, 956, 1358f., 1363, 1670
 Suci, G. J. 858, 861, 1580
 Sudhoff, H. 1850
 Suffel, W. 1071, 1078, 1743
 Suhren, C. 2126, 2134

Summer, C. E. 2309, 2312f.
 Sundhoff, K. 741
 Sundhoff, E. 745, 1426, 1440
 Susi, H. 2497, 2502
 Sweezy, P. M. 257, 269
 Swoboda, P. 256, 269, 385, 402, 405 ff.,
 411, 622 ff., 627 f., 630, 697, 703, 828,
 955, 957, 1126 f., 1129, 1354, 1360,
 1363
 Szargut, J. 810
 Szyperski, N. 93, 95, 98 f., 101, 113,
 115, 125 f., 235 f., 239 f., 291, 294 ff.,
 306, 308 f., 311, 313 f., 588, 593, 601 f.,
 694, 707, 711, 854, 860, 899, 906,
 971 f., 1031, 1035, 1071, 1078 f., 1130,
 1142 f., 1186, 1189, 1405 f., 1410, 1426,
 1471, 1474, 1481, 1534, 1538, 1592 f.,
 1742, 1797, 2139, 2142, 2145, 2149,
 2201, 2203, 2282 f., 2292, 2316, 2319,
 2326 f., 2329

T

Tabbert, J. 2124, 2134
 Täger, U. 1101, 1104 f., 2359, 2361
 Tannenbaum, P. H. 858, 861
 Tauscher, R. 196
 Taxis, H. 353
 Taylor, B. 100, 1187, 1189, 1616 f.,
 1742, 1798, 2284, 2290
 Taylor, F. W. 269, 1147, 1158, 1618,
 1623, 1626, 1997, 2092, 2501
 Tegtmeyer, W. 428, 1855, 1861
 Teichmann, U. 2397
 Teichmann, W. 440
 Teigeler, P. 2067, 2070
 Teitler-Feinberg, Evelyn 493
 Telkamp, H.-J. 2351
 Tempelmeier, H. 1250, 1254, 1755,
 1758, 1760, 1765
 Tenbruck, F. H. 965, 972, 1581
 ter Horst, K. W. 385
 Teriet, B. 2488, 2491
 Teschemacher, H. 2340
 Teubner, G. 584, 590
 Teuscher, H. 235, 240
 Teuteberg, H.-J. 428
 Tewes, H. 1985
 Thaer, A. 148
 Thalheim, K. C. 34
 Thanheiser, H. 2283, 2292
 Thanheiser, H. T. 1578, 1580, 1602,
 1616
 Theisen, M. R. 428, 569, 585, 590,
 1844, 1850, 2052
 Theisen, P. 672, 1815, 1862, 1876
 Theorét, A. 1034, 1592
 Thiel, M. 1096, 1098
 Thieme, U. 506
 Thieme, W. 2040
 Thiemeyer, T. 1056, 1515 f., 1519 f.,
 2259 f., 2262 f., 2265 ff., 2420
 Thies, D. 736 f., 741, 745
 Thies, G. 2172, 2176 ff.
 Thies, S. 1410
 Thiess, K. E. 353
 Thimm, A. 710

Thode, H. 144
 Tholen, H. H. 128, 129, 136
 Thom, N. 560, 569, 785, 787 ff., 794 ff.,
 1069, 1078, 1144, 1146, 1148, 1154,
 1156 f., 1426, 1592, 1601, 1616, 1648,
 2124, 2134, 2320, 2327, 2357, 2362
 Thomae, H. 1492 f., 1495 ff.
 Thomas 1999
 Thomas, E. 407
 Thomas, K. 1265
 Thomas, L. 500, 505, 509
 Thome, R. 295, 297, 1452 f., 1834,
 1842, 2323, 2329
 Thomée, F. 899, 903, 906, 982, 1815
 Thommen, J.-P. 306, 373, 540, 1229,
 1362, 1732, 1743
 Thompson, V. A. 1491, 1498
 Thoms, W. 1305, 1316
 Thomsen, E. 992, 999 f.
 Thonet, P. J. 406, 411, 590
 Thorelli, H. B. 495, 509
 Thorndike, E. L. 1493, 1499
 Thum-Kraft, M. 128, 129, 135
 Thümmel, M. 166
 v. Thünen, J. H. 148, 150, 152, 1376,
 1985
 Thurmann, P. 233
 Tiburtius, J. 1442, 2409
 Tichy, E. 932
 Tietz, B. 139, 142, 144, 290, 466, 505,
 509, 517 f., 672, 740, 745, 1207, 1439,
 1441 ff., 1886, 1953, 2141, 2147, 2149,
 2177 f., 2363, 2367, 2409, 2418
 Tilemann, T. 593, 602
 Timme, H. 2471
 Tinbergen, J. 734
 Tjaden, K.-H. 1147, 1158
 Tlach, P. 1403, 1410
 Tobin, J. 256, 269
 Tolkmitt, H. 613, 621
 Tölle, K. 495, 499, 507, 509
 Töpfer, A. 966, 972, 1178, 1188, 1418,
 1424 ff., 1735, 1737, 1743, 1798, 2281,
 2313
 Topitsch, E. 505
 Topritzhofer, E. 1448, 1454, 1941,
 1950, 1952 f.
 Townsend, E. C. 593, 601
 Trauffer, B. 2307
 Trautmann, S. 402 f., 408, 411, 575,
 580
 Trautmann, W. 1207
 Trautmann, W. P. 1471
 Traxler, R. 173
 Trebesch, K. 1592, 1601
 Trechsel, F. 91
 Treis, B. 2017
 Trenk-Hinterberger, P. 2225
 Trescher, K. 1680
 Treuz, W. 2313
 Triffin, R. 1457, 1460
 Trommsdorff, V. 140, 144, 497, 509,
 734, 764, 1014, 1156, 1240, 1507 ff.,
 1942, 1953, 2063
 Troßmann, E. 652, 2240, 2249
 Trunk 983
 Trux, W. 756, 763, 1471, 2285, 2288 ff.
 Trux, W. R. 1254, 1868, 1876

Tschammer-Osten, B. 494, 505
 Tschiderer, F. 2363, 2367
 Tschirky, H. 1743
 Tschochner, H. 1887
 Tubbesing, G. 1015
 Tuchtfield, E. 34
 Tuffentsammer, K. 2256, 2258
 Tupy, N. 2367
 Turgot, A. R. J. 1921, 1938
 Türk, K. 1732, 2315, 2329
 Tuschen, K. H. 1055

U

Uebe, G. 1938
 Uebele, H. 1071, 1078, 1424, 1426 f.,
 1553, 1563
 Ufer, J. 694
 Uhle, C. H. 1347
 Uhlenbruck, W. 1158 ff., 1162 ff., 1166,
 2111
 Uhlig, A. 1825, 1832 f.
 Uhlig, B. 1002, 1015
 Uhlig, K. H. 142, 144
 Uhlir, H. 407, 764
 Uhlmann, L. 2360
 Ulich, E. 1265, 1855, 1861, 1998, 2004,
 2008 f.
 Ullmann, A. 811, 814, 820
 Ullmann, A. A. 820
 Ullich, L. 2170, 2177
 Ulmer, P. 510, 518, 1162 ff., 1166 f.,
 1336
 Ulrich, E. 1264
 Ulrich, H. 91, 259, 269, 280 f., 291, 301,
 305, 611, 707, 711, 1071, 1079, 1182,
 1188, 1306 ff., 1316, 1390 f., 1393,
 1395 ff., 1443, 1491, 1499, 1601, 1604,
 1616, 1617, 1626, 1647, 1716, 1719,
 1743, 1890, 1895, 2041, 2148 f., 2280 f.,
 2284, 2292, 2296 ff., 2324, 2329 f.
 Ulrich, P. 274, 291, 572, 579, 587, 590,
 610, 749, 1398, 1432, 1435, 1441,
 1538, 1601, 1613, 1616, 1618 f., 1621,
 1623, 1625, 1634, 1636 f., 1646, 1859 f.,
 2135, 2141, 2146 f., 2282
 Ungerer, A. 324 f.
 Unterguggenberger, S. 2131, 2134
 Unverferth, H.-J. 2330
 Uphoff, H. 1763
 Uphus, P. H. 1302
 Upton, C. W. 1318, 1322
 Urban, G. L. 1446, 1454
 Uribe, R. 2330
 Utz, H. W. 811, 820

V

Vaile, R. 736, 745
 Vallenthin, W. 2052
 Vancil, R. F. 533, 539
 Varela, F. G. 2322, 2327, 2330
 Varga, S. 1975
 Väh, W. 861
 Vatter, W. J. 1009, 1016
 Vatteroth, H.-C. 1688, 1695

- Vattes, H. J. 2354, 2358f., 2361
 Vaubel, L. 130, 135
 Vazsonyi, A. 1911, 1921
 Veit, K.-R. 1163f., 1167
 Veit, O. 1349, 1355
 Veit, W. 1994
 Veith, T. 922
 Vergin, R. C. 1382, 1385
 Verhülsdonk, R. 1002, 1016
 v. der Ven, A. 269
 Vershofen, W. 56, 1153, 1158, 1882, 1887
 Vester, F. 972, 2330
 Vetschera, R. 190, 196
 Vetter, E. 2054
 Viehmann, K. 2250, 2253, 2258
 Viel, J. 1206, 2433
 Vierheller, R. 555, 557
 Vierkandt, A. 250, 269
 Vieweg, R. 922
 Vieweg, W. 1641, 1647f.
 Villa, F. 227
 Vilmar, F. 2491
 Vocht, R. K. 2074, 2079, 2082
 Vodrazka, K. 103, 105f., 108f., 111, 196, 1162, 1167, 1199, 1206
 Voegele 1993
 Vogel, C. W. 428, 2054
 Vogel, K. 1849
 Vogl, J. 2119
 Vogt, A. 1753
 Voigt, F. 428, 586, 590, 1110, 1372, 1375
 Volkholz, V. 2484, 2491
 Volkmann, B. 1806, 1815, 1218, 2133
 Vollmann, T. E. 1764
 Vollmer 2486
 Vollmer, R. J. 1056
 Volpert, W. 1998, 2000, 2003, 2009
 Völzgen, H. 2127, 2134
 Vormbaum, H. 363, 630, 641, 703, 828, 922, 956, 1158, 1160, 1167, 1975, 2193
 Voss, H. 1016
 Voßberg, H. 1592

W
 Waack, K. D. 2365, 2367
 Wachtel, H. W. 1887
 Wächter, H. 428, 611, 1304, 1309, 1316, 1593, 1600f., 1698, 1704, 1711, 1718, 1720, 1728, 1731
 Wächtershäuser, M. 1357, 1363
 Wack, P. 972
 Wacker, P.-A. 1945, 1953
 Wacker, W. 2350
 Wacker, W. H. 1506ff., 2234, 2350
 Waffenschmidt, W. G. 1889f., 1895
 Wagener 984
 Wagener, F. 2040f.
 Wagner 1121, 1125
 Wagner, A. 2328f.
 Wagner, B. 285, 290
 Wagner, E. 924
 Wagner, F. W. 344, 829, 2333, 2351
 Wagner, G. R. 1098, 2119
 Wagner, H. 1897
 Wagner, H. M. 1250, 1254, 1868, 1876
 Wagner, M. 1358, 1363
 Wagner, U. 1448, 1454, 1950, 1953
 Wahl, J. 403, 412
 Wahl, M. P. 569, 1142f.
 Walb, E. 82, 92, 250, 269, 347f., 352f., 469, 474, 883, 889, 1002, 1016, 1129, 2269, 2433
 Walch, G. 678, 681
 Wald, A. 704, 710
 Wälder, J. 1176
 Walek, J. 2077, 2082
 Wallichs, A. 1626
 Walliser, M. 756, 763
 Walter, H. 1471, 1482
 Walter, K.-D. 1554, 1564, 1786
 Walters, M. 1418, 1427
 v. Walterskirchen, M. P. 818
 Walterspiel, G. 2364, 2367
 Wanik, B. 261, 269
 Wannagat, G. 2213, 2224
 Warnecke, H. J. 1105, 1158, 1767, 1777, 1993, 1995, 2131ff., 2281, 2502
 Warneke, P. 344, 1505, 1507
 Warner, M. 1581
 Warren, E. K. 2309, 2312f.
 Warsewa, H. 1377, 1385
 Wartmann, R. 1554, 1564, 1780, 1784f., 1787
 Wäscher, G. 858, 861, 1763, 1765
 Wasner, A. 1501, 1510
 Wasser, H. 2491
 Wassmann, H. 2485
 Watrin, C. 1302
 Weber, A. 1250, 1254, 1575, 1581, 1763
 Weber, A., E. 922
 Weber, B. 784, 1701ff.
 Weber, C.-M. 1207
 Weber, C.-P. 111, 451, 932, 1044, 1818, 1832
 Weber, E. 1834
 Weber, H.-J. 1815, 1910, 1919
 Weber, H.-K. 84, 91, 472, 474, 775, 861, 870, 922, 1016, 1158, 1160, 1162f., 1167, 1967, 2240, 2247
 Weber, K. P. 154, 165
 Weber, M. 576, 580, 858, 861, 1647, 2092
 Weber, R. 1569, 1575
 Weber, W. 78, 126, 128ff., 134ff., 1704, 1732, 2446, 2454
 Weckbach, S. 505
 Weddigen, W. 428, 586, 590, 1110
 Wedekind, H. 115, 123, 125, 294, 297, 673f., 681
 Wedell, H. 2054
 Wedig, W. 887
 Weg, F.-J. 2502
 Wegner, G. 2318, 2330
 Wehner, H. 34
 Wehnert, K. 353
 Wehrle, F. 2284, 2291f.
 Wehrli, H.-P. 1435, 1443
 Weibel, P. F. 1357, 1361
 Weible, H. 1156, 1158
 Weidemann, B. 1504, 1510
 Weiermair, K. 306
 Weigand, L. 694
 Weigmann, W. 1201, 1206
 Weihe, J. 1691, 1695
 Weil, R. 839, 841
 Weilenmann, P. 99, 1016
 Weinberg, P. 139, 144, 231, 234, 501, 509, 1421, 1427, 1441, 1451, 1454, 2067, 2070, 2137, 2149
 Weiner, B. 1494, 1499
 Weinert, A. B. 1996, 1998, 2008
 Weingartner, H. M. 624, 630
 Weinhold-Stünzi, H. 1436, 1438, 1441, 1443
 Weinkamm, M. 1265, 1998
 Weinreich, G. 1357, 1363
 Weiss, M. 764
 Weissenberg, P. 1682, 1694
 Weisser, G. 1517, 1519f., 2259f., 2265, 2269
 Weisweiler, F. J. 371, 373
 Weitbrecht, H. 2397
 Welcker, J. 407
 Welge, M. K. 577, 1499, 1500, 1502ff., 1507ff., 1592, 1603, 1613, 1616f., 1624, 1626
 Wellenreuther, H. 2017
 Welter, G. 119, 123, 126
 Welters, K. 1462, 1471
 Weltz, F. 1114, 1117, 1263, 1265, 1534, 1538
 Welzel, K. 2169, 2178
 Weng, H. 1274
 Wenger, E. 183, 474
 Wenger, K. 2260, 2269
 Wentz, R.-C. 982
 Wenzel, F. 1031, 1035
 Wenzel, M. 1311, 1314
 Werhahn, M. 261, 269
 Werhand, M. 104, 111, 406, 408, 938, 943f.
 Werner, G. A. 1550
 Werner, J. 56
 Werner, W. 2052
 Wersig, G. 1142
 Wertenbruch, W. 2224
 Werth, C. 1105, 2359, 2362
 Werth, H.-J. 2046, 2054
 Wesche, R. 152
 Wessels, T. 828, 1089, 1440
 West, E. 1938
 Westermann, H. 1336, 1657
 Westhaus, R. 56
 v. Westphalen, F. 1670
 Wetter, W. 982
 Weyer, G. 1813
 Wheelwright, S. C. 679, 682, 960, 968, 971, 972
 Whisler, T. L. 125, 1617
 Whith, J. A. 1764
 Whitin, T. M. 1250, 1254, 1868, 1876
 Wibbe, J. 1274, 2472
 Wicke, K. 2113, 2119
 Wicke, L. 811, 817
 Wickenhagen, E. 2225
 Wicki, M. 932
 Wicksell, K. 1921, 1938
 Widmann, S. 548
 Wieacker, F. 590
 Wieberdinck, A. 2356, 2362

- Wied-Nebbeling, S. 261, 269, 460, 462, 466, 1805, 1815
Wiedemann, H. 1044, 1113, 1117f., 1336, 1648, 1650, 1657, 2092
Wiedmann, K.-P. 501, 508, 1415, 1426f., 1435, 1439, 1443, 1953
Wiegand, B. 363
Wiegand, W. 2263, 2269
Wiegele, O. J. 1943, 1950, 1953
Wiek, D. 1615
Wicken, K. 509
Wielens, H. 210
Wiendahl, H.-P. 1862
Wiener, N. 1641, 1648, 2330
Wienold, H. 1395, 1399
Wiese, M. 1907
Wieselhuber, N. 1418, 1426f.
Wiesenthal, H. 2487, 2492
Wieser, W. 2254, 2258
Wiesler, R. 548
Wiesner, H. 2092, 2472
Wiethölter, R. 2046, 2052
Wiezorke, B. 1786
Wild, J. 93, 97ff., 101, 235ff., 239, 561, 566, 574, 580, 819, 853f., 860, 906, 971, 1031, 1034, 1143f., 1177f., 1188, 1314, 1615, 1638, 1647f., 1733, 1741, 2136, 2138, 2144, 2147, 2149, 2312, 2319, 2330
Wild, L. 1154, 1158
Wilde, K. D. 969, 972, 2272, 2281
Wildemann, H. 1375, 1862, 1868, 1875, 1905f., 2073, 2240, 2247
Wildenmann, R. 704, 710
Wilhelm, J. 96, 100, 400, 402, 404f., 412, 626, 630, 955, 957, 1357ff., 1361, 1363
Wilhelm, J. E. M. 256, 269
Wilhelm, W. 402, 405
Wilhelmi, H. 2051
Wilke, G. 2225
Wilkinson, A. 1105
Will, H. J. 1142
Willas, J. 1387, 1390, 2165, 2168
Wille, F. 100, 2239, 2247
Willeke, F.-U. 1805, 1815, 2158
Willemze, F. G. 325
Williamson, O. E. 269
Willson, J. D. 531, 533, 540
Wilpert, B. 1109, 1118, 1310, 1314
Wimmer, L. 1095, 1098
Winand, U. 93, 95, 98f., 101, 235, 240, 854, 860, 957, 972, 1031, 1035, 1462, 1471, 1592, 1797, 2283, 2292
Winderlich, H.-G. 307, 314
Windsperger, J. 262, 269
Winkel, H. 1551, 1564
Winkels, H.-M. 858f., 861
Winter 795
Winter, G. 1176
Winter, H. 128f., 136
Winter, H.-W. 549, 556
Winter, H. W. 1520
Winterhalter, A. 535, 540
Wiseman, J. 2266
Wissenbach, H. 2104
Wißmann, H. 1336
Wißmann, K.-H. 1691, 1695
Wiswede, G. 230f., 234, 505
Witschi, A. 855, 861
Witt, D. 2269
Witt, W. 2261
Witte 1054
Witte, E. 128, 136, 260, 270, 285, 291, 428, 452, 458f., 586, 590, 604, 611, 703ff., 921ff., 1031, 1035, 1074, 1079, 1092, 1098, 1148, 1156, 1265, 1310, 1312, 1314, 1316, 1355, 1394f., 1397f., 1400, 1426, 1553, 1563f., 1567, 1575, 1593, 1619, 1626, 1639, 1648, 1855, 1862, 2138, 2142, 2144, 2146f., 2149, 2265, 2269, 2296, 2298
Witte, T. 2321, 2330
Wittek, B. 2291
Witten 1760
Wittenbrink, H. 101, 1784, 1787
Wittgen, R. 982
Witthoff, J. 1208
Wittlage, H. 1633
Wittmann, W. 53ff., 101, 125, 239, 245, 247, 270, 289f., 313, 353, 362, 505, 508, 548, 578f., 610, 664, 671, 750, 774, 802, 870, 886, 922, 924, 1013, 1035, 1044, 1089, 1104, 1142, 1144, 1176, 1205, 1361f., 1376, 1389, 1410, 1424, 1470, 1489, 1564, 1616, 1647f., 1703, 1718, 1752, 1776, 1785, 1787, 1849, 1875f., 1886, 1890, 1895f., 1909, 1912, 1920ff., 1937f., 1966, 1974f., 2030, 2053, 2092, 2131, 2146ff., 2186f., 2193, 2201ff., 2235, 2248, 2258, 2268, 2312, 2327, 2416, 2418, 2432f., 2444, 2469
Witzgall, E. 2499, 2502
Wlotzke, O. 1336
Woermann, E. 152
Wöhe, G. 227, 270, 283, 289, 291, 342f., 451, 474, 492, 547f., 703, 828, 864, 870, 944, 956, 2141, 2147, 2339, 2433
Wohinz, J. 855, 860
Wohlgemuth, A. C. 1403, 1410, 1600
Wohlgemuth, H. H. 1693, 1695
Wohlgemuth, M. 92, 95, 98, 101, 492, 1787, 2240, 2249
Woldt, R. 1090
Wolf, A. 1105, 2359, 2362
Wolf, J. 810
Wolfe, P. 98, 100
Wolff, G. 1163, 1165
Wolff, M. 1377, 1384
Wolff, R. 1601
Wolff, V. 2186f.
Wolfschlag, C. 2252, 2258
Wölk, A. 517, 744f.
Woll, A. 2409
Wöller, R. 1101, 1103, 1105
Wollnik, M. 573, 577, 580, 708, 710, 1144, 2137, 2141, 2149, 2315, 2330
Wölm, D. 495f., 509
Woltmann, A. 548
Wondracek, J. 303, 306, 602
Woodward 1148
Wooller, J. 593, 600
Wossidlo, P. R. 183, 2368
Wronka, G. 1681, 1692ff.
Wulf, K. 1028
Wunderer, R. 173, 305, 569, 711, 1071, 1079, 1302ff., 1307ff., 1314, 1316, 1578, 1580f., 1601, 1616, 1699f., 1702, 1704f., 1721f., 1732, 2127, 2134, 2298, 2324, 2325f., 2329f.
Wunderlich, G. 2225
Wundram, R. 1028
Wundt 831
Würdinger, H. 1044, 1336, 2054
Wurl, H.-J. 2194
Wurzbacher, W. 922
Wuttke, K. W. 652
v. Wysocki, K. 165, 189, 191ff., 196, 352, 441, 451, 492f., 856, 860, 932, 1002, 1013, 1016, 1026, 1126, 1129, 1212, 1214, 1218f., 1967, 2018, 2030f., 2205ff., 2212, 2213, 2265, 2269, 2305, 2307
Y
Young, C. M. 1318, 1322
Yovits, M. C. 2322, 2330
Z
Zacher, H.-F. 2224
Zahn, E. 306ff., 314, 1105, 2017, 2123, 2134, 2202, 2283, 2291, 2323, 2325
Zander, E. 168, 172f., 428, 432, 440, 784, 1273, 1529, 1703f., 1984f., 2464, 2471f.
Zangemeister, C. 384, 386, 857f., 860f., 1632f., 2318, 2330
Zankl, H. L. 2069
Zapf, B. 1489, 2433, 2444
Zapf, W. 1147, 1158, 1395, 1400
Zäpfel, G. 1081, 1089, 1862, 1868, 1876, 1890, 1895f., 1906, 1910, 1921
Zarnowitz, V. 756, 764
Zartmann, H. 548
Zauner, A. 1601
Zavlaris, D. 2306
Zebisch, K.-D. 2420
Zeddies, J. 152
Zeidler, F. 2062
Zeidler, H. W. 923
Zeiser, B. 759, 763
Zeiß, F. 2260, 2269
Zellmeyer, B. 1360, 1363
Zempel, H. G. 1753
Zentes, J. 139, 142, 1953, 2146, 2149, 2161f., 2164, 2167f.
Zenz, P. 2127, 2134
Zepf, G. 166
Zerche, J. 549, 556
Zetsche, A. G. 2213
Zettelmeyer, B. 2272f., 2282
Ziebig, A. J. 810
Ziegenbein, K. 2312
Ziegenfuß, W. 2269
Ziegler, H. 1109, 1118
Ziegler, L. J. 270
Ziegler, R. 2359, 2362
Zilahi-Szabó, M. G. 153

-
- Zimmer, D. 2162, 2168
Zimmerer, C. 1191, 1199, 1489
Zimmermann, D. 672
Zimmermann, E. 191, 193
Zimmermann, G. 589
Zimmermann, H. G. 724
Zimmermann, H.-J. 143, 710f., 712,
1357, 1363, 1421, 1426, 1441, 1553,
1563, 1564, 1876, 1953, 2144, 2149
Zimmermann, J. 2017
Zimmermann, K. 820, 1208
Zimmermann, T. 2377
Zimmermann, W. 99
Zincenko, V. P. 1265
Zink, K. J. 1601, 2078, 2082, 2494,
2501f.
Zinn, K.-G. 501, 507
Zinser, W. 1098
Zipse, E. 1099, 1106
Zoll, R. 2397
Zöller, G. 1316, 1322
Zolles, H. 2365, 2367
Zöllner, W. 430f., 440, 492, 1290, 1336,
1347, 1693ff., 1752, 2052
Zopf, G. W. 2326
Zschocke, D. 1785, 1787, 1909, 1914,
1921f., 1938
Zuberbühler, H. 294, 297
Zünd, A. 193, 534, 541, 1208f., 1213,
1215, 1218f., 1504, 1507
Zündorf, L. 1118, 2129, 2134
v. Zwehl, W. 102, 812, 820, 924, 1129,
1240, 1249f., 1254, 1864, 1876
Zwicker, E. 1178, 1189, 2321, 2330
v. Zwiedineck-Südenhorst, O. 2460f.,
2470

Subject Index

*Entries for separate chapters are printed bold, as are the page numbers for the beginning of separate chapters.
Cross references to synonymous and related entries and to more general concepts are also given.*

- ABC analysis 1245, 1468
- Absenteeism 784
- Accident Insurance Fund 2220
- Accident prevention 1060, 1342, 2220
- Account 184ff., 217, 1333
 - annual 185, 189, 193, 420, 426, 1204, 1817, 1826, 1954, 2226, 2228, 2230
 - cameralist 346
 - chart of 157, 244
 - commercial 441, 483, 2333
 - company net assets 1226
 - complete 2205
 - consolidated 474, 478, 1125, 1220
 - final 441, 1164, 2225
 - group 474, 488, 1125
 - industrial chart of 243
 - international consolidated 489
 - liability 2228, 2352
 - loss 102, 217, 475, 519, 720, 733, 879, 1221, 1677, 2228
 - net value-added 2212
 - notes on the 925, 927
 - profit and loss 102, 217, 519, 720, 733, 879, 1677, 2228
 - register of 244
 - standard chart of 2414
 - transitional 2228
 - world 479, 489
- Accountability 1817
- Accountant 186, 2018
- Accounting 81, 85, 90, 108, 245, 249, 346, 350, 441, 445, 612, 616, 702, 862, 877, 900, 903, 1201, 1221, 1831, 2103, 2209, 2240, 2241, 2338**
 - business 240
 - cameralistic 215, 346
 - **cost 87, 242, 611, 627, 900, 1677, 2059, 2188, 2226, 2242**
 - cost unit 615, 617, 808, 1784
 - decision function 93
 - documentation principles 1819
 - external 82, 85
 - fields of 82
 - financial 87, 211, 214, 218, 877, 881
 - framework principles 1821
 - full cost 519
 - function 93, 212
 - German principles 1655
 - group 1221
 - human resource 2207
 - **inflation 1118, 2106, 2425**
 - information 2106
 - integrated debit and credit 2205
 - internal 82, 85, 218
 - **international 1219**
 - management 472, 1219, 1955
 - net value-added 2207
 - objectives 349
 - operational 632, 2188, 2192
 - performance 2189, 2235, 2237, 2241
 - planning 900
 - plant 1773, 1775
 - private limited company 1847
 - profit appropriation 1973
 - public 350
 - public limited company 2047
 - sampling 323
 - **short-term operational 2187**
 - **social 1224, 2203**
 - state-owned enterprises 2262
 - tax 223, 233
 - transport corporation 2414
- Accounting for planning and control 92, 903**
- Accounting policy 102, 104, 1124, 2338**
 - classification 108
 - commercial law 105
 - decision 941
 - functions 103
 - methods 106
 - objectives 105
 - objects 102
 - research perspective 103
 - scope of 110
- Accounting principles 1815ff., 1816, 1818, 1819, 1820, 1821, 1822, 1823, 1824, 1825, 1826, 1827, 1828, 1829, 1830, 1831
 - comparability 1822
 - completeness 1819, 1820, 1823
 - determination of 1816
 - economic 1824
 - generally accepted 1818
 - objectivity 1821
 - periodical 1823
 - realisation 1826
 - relevance 1824
 - system 1816, 1818
- Accounting Standards Act 106
- Accounting system
 - pagatoric 1825
 - principles 1824
 - dynamic 469, 1956
 - organic 469
 - static 469
- Accounts 158
 - bankruptcy 1164
 - charts of 221
 - **commercial 441**
 - information disclosed in 942
 - **standard chart of 2225**
 - supplementary 1123
- Acquisition 129, 483
 - payment 375
- Act Regulating the Terms of Business 502
- Action
 - collective 2378
 - multi-pack 2170
 - subjective limited rational 502
- Activation 496, 497
- Activity
 - analysis 1926
 - continuum of 1492
 - level 643
- Adaptability 1386, 1624
- Adaption 644
 - financial measurement 912
 - measures of 1783
 - process 643, 836
 - quantitative 644
 - temporal 644
- Administration 1472, 1775, 2033, 2039, 2219
 - accounting 2037
 - economics of public 2038
 - law 2039
 - management 2037
 - objectives 2033, 2035
 - public 2033
 - staff 1696
 - task 2033
 - tax 2341
- Administrator, appointed 792
- Admission, term of 391
- Adoption, innovation 1144
- ADP 1474, 1859
- ADP application systems 112, 1134, 1894**
- ADP business application, development stages 112
- ADP systems
 - approaches to integration 117
 - demand for 116
- Advanced vocational training 126, 2005**
 - design of 131
 - empirical research 129
 - goals 130
 - planning 132
 - professional 129
 - results 133
- Advancement, professional 127
- Advantage, competitive 464, 2277
- Advertising 136, 257, 461, 463, 496, 670, 1096, 2063**
 - agencies 138
 - behaviour influencing 137
 - budgeting 141
 - comparative 2174
 - development of research 139
 - economic significance 137
 - emotive 140
 - ethics 142
 - expenditure 137
 - industry 138
 - institutional framework 138
 - media selection 141
 - misleading 502
 - normative assessment 142
 - research fields 139
- Agent
 - commercial 510, 512
 - forwarding 1372
- Aggression 1495
- Agreement 2155
 - area 515
 - association 432
 - collective 2463
 - condition 2155

- Agreement, contractual 1037
 - cross licensing 1104
 - international 1160
 - licensing 2155
 - plant-level 2487
 - price 2155
 - rates of pay 437
 - tying 2155
 - umbrella 437
- Agricultural
 - cooperatives 145
 - economic theory 148
 - management theory 150
 - market 150
- Agricultural management 144**
- Air pollution 1344, 1346
- Algorithm 1760
 - part-period 1868
 - selim 1870
- Analysis 2288
 - ABC 1468
 - activity 1922
 - content 760
 - contextual 1112
 - cost-benefit 1591
 - customer 1414
 - cyclical trend 2274
 - gap 1419
 - logit 758
 - media 1451
 - multiple discriminant 758
 - overhead-value 238
 - political 304
 - search grid 1417
 - sectoral 1500
 - security 401
 - sensitivity 1572
 - statistical 2416
 - strategic 2269
 - utility value 384
- Annual audit 153**
- Anti-trust law 2151
- Anti-Trust Office 10
- Application architecture 124
- Application system
 - demand for 116
 - technology 118
 - variants of 115
- Appraisal system 166, 1702, 2005, 2465**
 - aims 166
 - assessment practices 171
 - concepts 167
 - problems and controversies 170
- Apprenticeships, system of 1577
- Approach
 - axiomatic 2137
 - contingency 1435
 - decision-oriented 2296
 - dynamic 1092
 - functional 2410
 - institutional 2410
 - interdisciplinary 281
 - multi-period dynamic 1812
 - product-oriented 1093
 - productive-theoretical 260
 - situational 1435
 - system-oriented 2296
- Appropriation
 - profit 1960, 1963
 - profit and loss 2047
- Arbitrage 401
- Arbitrariness theory 110
- Arbitration price 2434
- Arrangement, exclusive 511
- Artificial intelligence 675
- Artists' insurance 2216
- Assembly line balancing 1858
- Assessment 166 f., 1011
 - criteria 168
 - earnings 2438
 - performance 134
 - potential 134
 - regulations 224
 - technology 1155, 2273
- Asset maintenance 881
 - relative 880
 - private 2335
- Assets 107, 173, 350, 444, 445, 715, 879, 934, 1828, 2228, 2335, 2337**
 - account 2228
 - assignment of 176
 - current 177, 446, 2228
 - disclosure of 176
 - evaluation the liquidity of 1350
 - features of 175
 - fixed 177, 445, 2228
 - inflation accounting 1119, 1122
 - intangible 1828, 1962
 - liquid 1004
 - monetary 1006, 1127
 - principles of valuation 179
 - structure 934
 - undervaluation 951
 - value 174, 2436
- Assignment 1621, 1758, 2221, 2222
- Association 36, 40, 42, 43
 - business 42
 - consumption (user) 50
 - cooperative 548
 - economic research 52
 - functions 37
 - organs of 39
 - practical forms 41
 - pure interest 50
 - registered cooperative 1326
 - structures 37
 - trade 1195
 - umbrella 40
- Association for Business Administration (Schmalenbach-gesellschaft) 53, 68
- Association for Work Studies 2480
- Association for Work Studies and Manufacturing Organisation 52
- Association of Consumers 503
- Association of German Electrical Engineers 1343
- Association of University Teachers of Business Administration 67
- Attitude 496, 1448
 - measurement 497
- Audit 153, 157, 1209
 - advisory function 1210
 - annual 2047
 - areas 1021
 - certificate 193, 2018, 2022
 - choice of subjects 190
 - company organisation 1212
 - consolidated annual 153, 158
 - critique 1021
 - documentation 161, 1024
 - efficiency 1020
 - execution 160
 - filling-in 1211
 - financial 1209
 - financial statement 1018
 - formation 185, 192, 547
 - individual company accounts 153
 - **internal 157, 1208, 1214**
 - international corporation 2030
 - items 190, 2021
 - law 191
 - letter of representation 161
 - management 1210
 - mandatory 153, 184, 2021
 - marketing 1423
 - non-statutory 1025
 - notes to the accounts 158
 - of accounting records 156
 - operational 1209
 - opinion 163, 192, 1025
 - opinions on financial statements 1018
 - organisation 160
 - planning 160, 1020
 - professional organisations 2029
 - profit and loss account 158
 - quality control 2017
 - report 163, 1011, 1024, 1210, 2022
 - results 162
 - scope of 1022
 - scope of individual annual 156
 - situation 188
 - subject of individual annual 156
 - supervision 161
 - tax law 186
 - training 1211
 - unqualified 163, 186
 - voluntary 156, 184, 1025
 - working paper 1024
- Audit regulations, statutory 1018
- Audit working paper, checking of 162
- Auditing 673, 2018
 - computer assisted techniques 1022
 - consolidated 1213
 - development of 184
 - external annual 1216
 - financial reporting 2021
 - internal 1208
 - internal group 1213
 - legal basis 2019
 - objects 189
 - partnerships 1655
 - procedures 1022
 - **public 2018**
 - public limited company 2047
 - sequences 191
- Auditing firms, external 2019
- Auditing standards 188, 1017
- Auditor 110, 155, 186, 2018
 - advertising ban 2027
 - code 2019
 - conscientiousness 2026
 - cooperation between internal and external 1023
 - discretion 2026
 - duty to inform supervisory board 1025
 - external 2018
 - impartiality 2026
 - independence of 1020
 - internal 1023
 - mandatory auditing responsibilities 2020
 - professional conduct 2026
 - reliance on the work of others 1023
 - responsibilities of external 2019
- Auditor profession
 - admission to 2023
 - independence 2024
 - practice 2028
 - principles 2024
- Audits 183**
- Austrian Fund for the Promotion of Scientific Research 67
- Authority
 - government 2036
 - higher 2033

- local 2034
- normsetting 431
- public 345
- subordinated 2034
- supreme 2033
- Automation 1262, 1660, 1669
- Automatisation 130, 1471, 1479, 1663, 1672, 2254
- development 1477
- involvement of human beings 1472
- Average
 - cost principle 631
 - periodic level 322
 - principle 619
- Award system, for scheme participants 788 ff.

- B**
- Back-up system 683
- Balance sheet 102, 107, 193, 217, 877, 1024, 1221, 2303, 2334
 - audit 1024
 - bankruptcy opening 1164
 - capital demand computation 718
 - closing 2228
 - consolidated 158
 - conversion 546
 - eligibility for recording 2335
 - equity capital 824
 - golden rule of the 893
 - group 475
 - movements 1001, 1002, 1798
 - opening 2228
 - planning 911
 - projected 720, 1796, 1798
 - provisions for the content of 2335
 - **tax 2333**
 - transfer 546
 - valuation 2424
 - valuation of items 1962
 - valuation principles for 1828
 - year-end adjustment 702
- Balance sheet items
 - partial reserve character 701
 - valuation of 2337
- Balance sheet rule, golden 953
- Balances 907
 - social 2207
 - verification of 1023
- Bank 392
 - all-purpose 203, 204
 - commercial 203
 - controlling of 208
 - credit 1356
 - equity capital 827
 - functions of 197
 - installment finance 204
 - law on competition 201
 - management 206
 - mortgage 204
 - range of services offered 207
 - risk 209
 - risk behaviour 1358
 - saving 203
 - security 209
 - specialised 203
 - supervision of 199
- Bank for Equalisation of Burdens 2012
- Bank sector 203
- Banking
 - decision-making in 206
 - operational research 1557
 - Supervisory Board 10
- Banking business 197 f.
- Banking group, structure of 202
- Banking Law, German 198
- Bankruptcy 891, 1159, 1335, 2105, 1746
 - account 1164
 - fraudulent 249
 - law 1160
 - presentation of accounts 1164
- Bankruptcy Act 1159
- Bankruptcy opening balance sheet 1164
- Banks and banking system 197, 949**
- Bargaining 568, 2473
 - autonomy 431
 - collective 4, 7, 22, 439, 800, 991, 1671, 1701, 1783, 2473
 - parties 431
 - progress 608
- Behaviour
 - articulation 499
 - banks' risk 1358
 - buyer 1092
 - buying 741
 - complete norms of 574
 - consumer 278, 495, 1431, 1446
 - decision 1639
 - disclosure 941
 - effect 237
 - effects of implementation 1072
 - indicators 1730
 - influence 648
 - influencing people's 570
 - information 501
 - management 1074
 - motivation 1496
 - norms of 573
 - of business enterprise 602
 - oligopolistic 1811
 - organisational 1092, 1096
 - organisational framework 573
 - partial norms of 575
 - polypolistic 1811
 - pricing policy 1811
 - purchaser 1940
 - research 1451
 - satisficing 1491
 - science 1593, 1707
 - setting objectives 575
 - structure-related 278, 1637
 - theory 704
- Behaviour-oriented approach 276
- Behavioural sciences 494
- Behavioural theory, organisational theory 1638
- Behaviourism 277
- Benefits 866, 867, 868
 - additional employee 995
 - analyses 537
 - child 2214, 2215
 - defined 1545
 - financing provision 1542
 - forms 868
 - fringe 776, 990, 1670, 1728, 2458, 2473
 - monetary and non-monetary 2472
 - **old-age 776, 995, 1538, 2217**
 - pension 2217
 - short-time social security 2488
 - significance 869
 - system of social welfare 2215
 - transformed 867
 - unemployment 2222
 - vested 1546
 - young people's 2214, 2215
- Bernoulli utility 2430
- Bill of exchange 698
- Binding force 243
- Bionics 1034
- Block diagram 1629
- Block system 2255
- Board
 - authorisation of the supervisory 421
 - binding instructions of the management 423
 - chairman of supervisory 424
 - conciliation 415
 - duties of members 424
 - executive 1326, 1329, 2044
 - management 420, 422, 425, 1329
 - rights of members 424
 - supervisory 419, 421, 585, 587, 1025, 1326, 1329
 - system 419, 421, 587
- Bond
 - convertibles 700, 951
 - industrial 699
 - option 951
 - cash 216, 220, 224
 - current account 220, 224
 - day 216
 - goods dispatched 224
 - goods received 224
 - inventory and balance sheet 220
 - reserve 1543
 - value 328, 547
- Book value method 483, 487
- Bookkeeping 151, 211, 222, 345, 903, 2225**
 - cameralist 345
 - codes 242
 - computerised 223
 - concept 211
 - double-entry commercial 216
 - ecological 816
 - external 223
 - forms of 222
 - functions of 2226
 - housekeeping 215
 - in-firm 223
 - internal 242
 - legal basis 223
 - measures 2109
 - organisation 219, 224
 - purposes of 1817
 - single-entry commercial 216
 - system 215
 - theory 213, 877
 - transfer 222
- Bookkeeping system 214, 242
- Box-jenkins-method 963
- Boycotting 2156
- Brainstorming 961, 1034, 1591, 1631
- Brand name 498
 - aims 229
 - historical development 227
 - instruments 229
 - legal point of view 228
- Break-even point 856
- Breakdown 1286
- Briefing 1444
- Broadcasting services 454
- Budget 234, 2176
 - account 2192
 - accounting 350
 - administrative 350
 - appropriation 345
 - areas 235
 - asset 350
 - capital 351, 402
 - capital investment 369
 - committees 236
 - department 236
 - expenditure 235
 - figures 1201
 - fixed 236
 - flexible 236
 - ledger 350

- Budget, operating 236
 - performance 234
 - periods 236
 - personnel 1679
 - principle 2054
 - public relations 2066
 - research and development 2124
 - resource 234
 - revenue 235
 - strategic 236
 - task 236
 - training 133
- Budget Policy Act 2054
- Budgeting** 141, **234**, 235, 345, 2123, 2288
 - behavioural effect 237
 - capital 900, 952
 - flexible 1052
 - marketing 1420
 - organisation 235
 - overhead-value-analysis 238
 - personnel 1679
 - principle 2039
 - purposes of 236
 - reference figures 238
 - techniques 238
 - zero-base 238
- Building block system 2254, 2255
- Building contracts 2056, 2059, 2061
- Building industry 11
- Building services 2058
- Business 184, 187
 - commission 511
 - craft 1082
 - financing 946
 - forms of organisation 1649
 - **informatics** 292, 1682
 - information processing 1841
 - innovative 307
 - international 1501
 - investment 713
 - medium-sized 2010, 2012
 - non-active 337
 - policy 1603, 2284, 2473
 - portfolio 1788
 - retail 2397, 2399
 - risk 1173
 - small-sized 2010, 2012, 2372
 - splitting 2343
 - structure 2404
 - systems planning 125
 - tax planning 2343
 - taxation 1506
 - tourist-oriented 2363
 - valuation 627
 - wholesale 2397, 2399
- Business accounting 240
 - degreed regulations 245
 - design possibilities 243
 - efficiency 245
 - feasibility of the objectives 245
 - historical development 242
 - objectives 240
 - significance 245
- Business accounting principles and standards** 240, 1225
- Business administration 299, 1552, 1888
 - consumer research 494
 - decision-oriented 273
 - economic science 2293
 - financial accounting theories 877
 - general 1080, 2294
 - general theory 2185
 - German 1303
 - German-speaking countries 747
 - hospital management 1045
 - industrial 1079
 - influenced by system theory 2323
 - labour-oriented theory 254
 - management studies 2295
 - personnel policy 1721
 - plant closure 1745
 - plant models 1778
 - power problem 285
 - principles of industrial 1079
 - private sector 248
 - public 2259
 - recent developments 253
 - reconstruction 2105
 - **research methods in** 2134
 - research objectives 2297
 - roots 247
 - service industry 2185
 - special 250
 - specialised 2294
 - **structure of and institutions for ... in german-speaking countries** 57
 - subdivisions in 2294
 - **subject matter of** 2292
 - system-oriented approaches 2318, 2319
 - tenured chairs in 61
 - theoretical approaches 2319
 - theory 2259
 - theory of public services 1517
 - tourism 2362
- Business administration: history in German-speaking countries** 246
- Business administration: present theoretical approaches** 270
- Business areas
 - segmentation of 1792
 - strategic 2279
- Business finance 400, 402, 404
- Business informatics** 292, 1682
- Business information system, shape of 293
- Business organisation
 - allocation of rights 1328
 - conversion 1328
 - disclosure 1334
 - formation 1328
 - German 1323
 - legal sources 1324
 - structure of organs 1328
 - survey of legal forms 1325
 - taxation 1334
- Business policy 103, 260, 404, 1037, 1393, 1733, 2270
 - basic objectives 298
 - decisions 299
 - delimitation of conflicts 303
 - managerial decision 299
 - profit sharing 1983
 - securing objectives 303
 - strategic management 2285
 - subjective decision 301
- Business policy, business politics** 297
- Business schools 247
- Business start-up** 306
 - equity capital 821
 - planning of 310
 - policy 309
 - process of 309
 - research into 308
 - traps 311
- Business statistics** 314
 - application 321
 - methods of descriptive 316
 - methods of inferential 320
 - personnel 1678
- Business taxation** 326
- Business value 2435
- Buyer behaviour 258, 1092
- Buying behaviour 1096, 1451
- Buying centre 1092
- Buying decision 495, 498, 499
- Buying power, indices 1451
- C**
- CAD 1474
- Cafeteria system 999
- Calculation
 - ex-post 973
 - product up 620
- CAM 1474
- Cameralist
 - accounting 346, 352
 - bookkeeping method 345
- Cameralistics** 345
 - administrative 350
 - application 347
 - enterprise 349
 - origin 347
- Capacity** 354, 805, 807, 1474, 1754, 1891, 2412
 - adjustment 1387
 - concept 354
 - cost effects 359, 261
 - cost-minimum 360
 - costs 361
 - credit-raising 910
 - extension 719
 - increase effect 951
 - input-oriented 356
 - international competitive 1231
 - output-oriented 356
 - plant 1769
 - policy 361
 - qualitative 359, 361, 1770
 - quantitative 355, 361, 1769
 - reserve 807
 - restriction 1245
 - storage 1244
 - total 359
 - utilisation 1381, 1854
 - utilisation planning 1081
- Capital 1336
 - accumulation 1969
 - aid 729
 - allocated 351
 - authorised 2042
 - budget annual 364
 - **budgeting** 363, 373, 402, 404, 900, 952
 - consolidation 483
 - **cost of** 622, 2061
 - deployed 713
 - duration of 714
 - employed 2096
 - endogenous costs 623
 - exogenous costs 624, 626
 - expenditure planning 363
 - gains 2335
 - goods 1880, 1923
 - invested 905
 - investment planning 365
 - investment programme 369
 - liability 1330
 - loan 1549
 - maintenance 1818, 1830
 - minimum 1331
 - net working 1007
 - planning 902
 - procurement 945
 - provision 151
 - raising 947
 - rationing 405, 624
 - released 714
 - requirement 905
 - reserve 824, 1963
 - return on 471

- return on total 940, 2103
- risk 257, 312, 948
- shortage of 1745
- subscribed 824, 1845, 2042
- tax 326
- taxation 331
- total demand for 722
- transaction 862
- turnover 2103
- turnover ratio 2102
- unissued 2042
- venture 393
- working 1007
- Capital asset pricing model 401, 403, 623, 626
- Capital budget 351
 - investment 369
- Capital budgeting** 363, 373, 402, 404, 900, 952
- Capital budgeting techniques** 373
 - objectives of 373
- Capital consolidation 483
- Capital contribution, hidden 330
- Capital demand 712, 905
 - balance sheet oriented 718
 - cumulative pagatoric approach 722
 - determinants 715
 - methods of determining 717
 - peaks 720
- Capital demand function 721
- Capital desinvestment effect 719
- Capital expenditure, planning of 363
- Capital funds 721
 - venture 312
- Capital investment
 - blue chip 950
 - budget 369
 - decision 894
 - plan 363
 - project analyses 264
- Capital maintenance 883
 - nominal 1123
- Capital market** 256, 387, 400, 401, 405, 623, 625, 948, 2042
 - approach 366
 - efficient 897
 - equilibrium models of 401
 - function of 387
 - historical development 394
 - importance of the organisation of 388
 - in the Federal Republic of Germany 390
 - institutions 405
 - model 624
 - non-organised 394
 - organised 390
 - policy 397
 - regulation 406
 - separated 626
- Capital market theory** 400, 955
- Capital-oriented theory of Leadership 1303
- Capital structure 625, 2096
 - optimal 256
 - rule 892
- Capital turnover, rate of 715
- Capitalisable aid 107
- Capitalisation 2335
- Capitalisation, under- 1161, 1331
- Career
 - patterns 1577
 - planning 1702
- Carry-over effect 1807, 1947
- Cartel 1195, 2150, 2154
 - export 2155
 - freedom to form 2151
 - import 2155
 - international 2157
 - law 2150
 - small business 2155
 - special purpose 2155
- Cartel law
 - Federal Republic of Germany 2153
 - history of 2150
- Cartel monitoring authorities 2015
- Cartel movement 49
- Cartelisation 2152
- Cash
 - liquidity 1348
 - payment transaction 1662
- Cash automats 1662
- Cash balance 907
- Cash book 216, 220, 224
- Cash cows 1789
- Cash flow 467, 905, 908, 951, 1002, 1009
 - analysis 375
 - forecasting 1353
 - responsibility 899, 902
 - statement 85
 - streams 945
- Cash management 916
 - foreign currency 979
 - international 902
 - model 916
- Cash surplus 908
- Cashless payment transaction 1662
 - giro activity 1663
 - instruments of 1664
 - international level 1666
- Causation principle 618, 619, 630
- Central management
 - basic principles of 1036
 - group 1036
 - interwoven personnel distribution 1038
 - participation 1037
- Centralisation 683, 905, 1260, 1619, 1620
 - degree of 1244
- Certification 187
- Chairman, neutral 418
- Chambers 47
- Chambers of auditors 2029
- Chambers of commerce 799
- Chambers of Craft 47, 2369, 2371, 2374, 2375
- Chambers of Craft Conferation 2371
- Chambers of Industry and Commerce 47, 390
- Chance expenses, normalisation of 614
- Change
 - disadvantageous 163
 - dynamic of 130
 - economic 307, 1745
 - legal form 335
 - periodic price 1812
 - process of 1071
 - social 307
 - technical 1109
 - technological 307, 1747
- Charge theory, maximum 827
- Charging procedure 617
- Chart
 - bar 316
 - communication 1591
 - functions 1629
 - organisational 1591, 1629
 - external 350
 - internal 157, 350
- Check list 2280
- Check matrices 1629
- Cheque 1665, 1667
- Choice, freedom of 1323
- Christian Federation of Union 2384
- Civil servant 2036
- Civil service 1294
- Clause, opening 439
- Clearing 1663
- Clearing systems 1657
- Closing rate method 490
- Closure, plant 1744
- Cluster analysis 761
- Clustering 1450
- Coal mining 11
- Coalition
 - model 607
 - theory 260
- CODASYL 675
- Code of good practice 1837
- Codetermination** 130, 251, 412, 581, 585, 586, 708, 775, 782, 1058, 1107, 1110, 1114, 1259, 1282, 1330, 1402, 1540, 1579, 1599, 1656, 1671, 1693, 1697, 1710, 1727, 1846, 1855, 2044, 2198, 2382, 2458, 2461, 2463, 2465, 2474, 2493
 - basic model 418
 - bodies 415
 - concepts and premises 313
 - group level 426
 - influence on objectives 426
 - leadership 1309
 - parity 424
 - partnerships 1655
 - principles of 423
 - purposes 412
 - right 1749
- Codetermination Act 1340, 1656, 1844, 2389
- Cognition 499
- Cognitive dissonance 1495
- Collaboration 2154
- Collection of document 1668
- Collective agreements 2463
- Collective Agreements Act 2378
- Collective bargaining** 4, 7, 22, 428, 439, 800, 991, 1671, 1701, 1783, 2465, 2473
 - agreements 437
 - autonomy 430
 - binding nature 437
 - conciliation 434
 - effects of 438
 - general validity 438
 - legal basis 430
 - legal obligations 438
 - negotiations 433
 - parties 431
 - political implications 431
 - procedure of 439
 - system 1727
- College, technical 2446
- Command system, chain of 1623
- Commercial accounts** 441
 - content of 444
 - function of 441, 442
 - legal foundation 442
 - profit 469
 - tax return purposes 2333
- Commercial agent 510, 512
- Commercial bookkeeping 216
- Commercial register 1964
- Commercial terms 1370
- Commercialisation 1144
 - agent 512
 - business 511
 - contract 512
- Committee 1624
- Committee structure 39
- Common welfare 603
- Communication 498, 1109, 1134, 1534, 1614

- Communication
 - broadband 456
 - chart 1591
 - data 454
 - diagram 1629
 - international marketing 1234
 - means of 1536
 - mix 2068
 - multi-personal 1263
 - network 574
 - office 1473
 - organisational implications 458
 - persuasive 2067, 2967
 - policy 461
 - requirement of 2022
 - sales management 2164
 - system 2354
 - technology 1475
 - types of 452
- Communication systems** 452, 1139, 1476, 1536
- Community 1514
- Community Patent Convention 1100
- Company 1748
 - affiliated 1331
 - crisis 2105
 - culture 1393
 - failure rate of 311
 - German law 1651
 - group 1042
 - human resources 1695
 - insurance 392
 - investment 393
 - joint stock 1325
 - key 2382
 - law 581, 1327
 - limited liability 1327
 - managing 2109
 - medium sized 1237
 - neo-liberal model 586
 - one-man 1328
 - pay arrangements 2478
 - pension scheme 1539
 - philosophy 1396
 - planning 1716
 - principle 1699
 - register 930, 950
 - resources 1879
 - saving scheme 20
 - single 1042
 - size 1148
 - suggestion schemes 1154
 - wage level 2478
 - wage policy 2473, 2474
 - wage structure 2478
 - young 306
- Company law, harmonisation of 847
- Company policy, property rights 1102
- Company suggestion scheme
 - publishing 788
 - innovation 1154
- Comparability
 - data 1204
 - principle 1822
- Comparison
 - between individuals 167
 - factor 1270
 - fields of 1200
 - inter-company 2014, 2099
 - inter-firm 241, 1199, 2196, 2225
 - inter-period 1831
 - inter-period size 2196
 - intra-firm 241, 1199, 2226
 - types of 1202
- Compatibility 683
 - environmental 2113
- Compensation 1701, 2221, 2475
 - deal 1095
 - insolvency 2223
 - short-time working 2222
 - social 1751, 2214
- Compensation policy, limits of indirect 999
- Competence 1621
 - assignment of areas of 573
 - spheres of 572
- Competition** 13, 459, 2056, 2073
 - advertising 463
 - agreement to restrict 2154
 - dealer 2171
 - distribution 464
 - dynamics of 306
 - economic system 465
 - forms of 459
 - law 2197
 - marketing instruments 461
 - non-profit organisations 1518
 - perfect 17
 - price 461
 - product policy 464
 - quality 2413
 - rules of 2154
 - sales force 2171
 - substitution 806
 - supervision 2157
 - workable 17
- Competitiveness 307
- Competitors 1191
- Computation 521
 - decision-making 96
 - for control purposes 94
 - relative direct cost 521
- Computer 260, 1474, 1534
 - desk-top 689
 - early warning system 762
 - micro 1688
 - personal 1688
 - generation 112, 113
- Computer configuration 1684, 1688
- Computer network 683, 687
- Computing, personal 114
- Concentration 1939, 2049
- Concept
 - double minimum 1120
 - input-oriented 814
 - net assets maintenance 1122
 - output-oriented 814
 - political 297
 - strategic 1151
 - ultra-vires 2046
- Concepts of profit** 466
 - large 2156
 - valuation of a going concern 401, 2433
 - value 2337
- Conciliation 418, 434
- Conciliation board 415
- Conduct of business, investigation of 2022
- Confederation of German Employers 46
- Conference on Data System Languages 675
- Confidence, potential for 229
- Configuration 1614
 - organisational 1604
- Conflict 304, 559, 1106, 1113
 - causes of 559
 - effects of 562
 - environmental reasons 562
 - external 285, 566
 - information reasons 561
 - internal 285, 566
 - kinds of 559
 - management of 565
 - managing 304
 - personal reasons 559
 - policy of 2382
 - process 563
 - productive 563
 - social 433
 - structural reasons 560
 - technological reasons 561
 - theory 285
 - unproductive 563
- Confrontation meeting 567
- Congruency principle 619
- Conservatism, doctrine of 882
- Consolidated accounts** 154, 474, 1135
 - German multinational groups 1125
 - international 489
 - legal foundation 475
 - obligation 477
 - partial 478
 - purpose of 474
- Consolidated auditing 1213
- Consolidated funds flows statement 1010
- Consolidation 1965
 - accounting option 481
 - capital 483
 - completeness option 481
 - consistency 481
 - deferred taxes 482
 - expenditure 486
 - fiction of legal entity 480
 - initial 483
 - liabilities 485
 - methods of 929
 - option 479
 - pooling of interest method 485
 - post-acquisition 484
 - principles 480
 - proportional 486
 - revenue 486
 - scope of 479
 - service 1372
 - true and fair view 480
 - uniformity of valuation 482
- Constancy, principle of 232
- Constitution, trade union 2377
- Constraint, financial 624
- Construct, psychological 1941
 - information systems 1132
 - leadership 1312
 - management 1400, 1701
 - market 1404
 - personnel 1402
 - process 1406
 - purpose of 1401
- Consultant 1598
 - choosing 1404
 - function of 1401
 - management 1400
- Consultation 1115
- Consumer
 - affairs 138
 - analysis 1451
 - articulation behaviour 499
 - centre 503
 - complaints 500
 - criticism 504
 - dependence of 2112
 - durables 664, 1880
 - education 503
 - environment 501
 - information behaviour 498
 - institution 503
 - need for information 502
 - non-durables 1882
 - organisation in West Germany 502
 - policy 494, 503
 - public goods 496
 - research 119, 139, 497
 - research in German business administration 494
 - satisfaction 501
 - socialisation 500
 - typology 495
- Consumer Associations' Working Party 50
- Consumer behaviour 278, 495, 1431, 1446

- attitudes 496, 497
- determinants of 496
- explanation 496
- influence of statutory legislation 502
- influenced by environment of consumer goods 501
- values 496, 497
- Consumer goods 1923
- marketing 494
- Consumer protection 16, 503
- policy 583
- Consumerism 1436
- Consumers 494**
- Consumption
- function 658, 1915
- product 2114
- Content analysis 760
- Content area 2292
- Content theory 1493
- Contingency 705, 969
- approach 1619
- Contract
- fixed price 2057
- full-pay-out 1317
- non-pay-out 1317
- profit-sharing 1040
- signing of 1055
- Contract policy 1238
- Contractual enterprise model 582
- Contractual vertical marketing systems 509**
- Contribution 2216, 2218, 2219
- analysis 2415
- costs 2060
- defined 1545
- employer 2220
- financed by 2221
- margin
- product 519
- relative 529
- standard 527
- total 519
- unit 519
- variance 524
- Contribution costing 518,** 519, 1779, 1784, 2192
- cumulative 526
- evaluation procedure 524
- genesis of 519
- marketing planning 527
- multi-stage 525
- object 518
- principles 519
- profit control 523
- sales planning 527
- single-stage 525
- standard costing 522
- step-wise 2192
- variance analysis 524
- Contribution income statement 620
- Control 535, 1392, 1473, 2236
- accounting 92, 94
- action 1496
- cartelisation 2152
- closed-loop 2317
- contract 1040
- cooperative management 567
- cost 646, 1784
- credit 1360
- customer service 670
- governmental 2411
- improvement of 241
- instruments 2236
- internal 1021, 1821
- management 2051
- managerial 414
- multinational corporations 1504
- organisational 1585
- owners' 414
- personnel 157
- production 1784, 1897
- profit 523, 2192
- **quality** 162, 325, 1095, 1104, 2027, **2073**
- real-time 1374
- retrospective 612
- sales 2165
- separation of 584
- span method 1712
- span of 1622
- strategic 2288
- task 2131
- theory 256
- Control department, internal auditing 1214
- Control-loop principle 1178
- Control of costs, objective of cost management 647
- Control system 2096, 2289
- internal 157
- Controller 903, 1478
- coordination function 904
- function of 535
- function of supplying information 538
- objective 903
- Controllershship 529, 900,** 902, 903, 1778, 2307
- concepts of 530
- equipment used 538
- function 531
- information 537
- organisational aspects 539
- origin of 530
- supervision 2307
- within control system 535
- within planning system 535
- within the firm 533
- Controlling 81, 91, 532
- bank 208
- behaviour 238
- business activity 241
- Conversion 541, 542, 1328**
- audit 546
- balance sheet 546
- concessions 543
- criteria for 545
- different legal types 544
- German business organisation 1328
- legal structure 542
- merging 545
- modifying 542, 544
- net worth 544, 545
- partnership to public limited company 547
- profit 546
- public limited company to partnership or to sole trader 546
- risk 981
- setting-up 545
- settling day 547
- taxation 546
- transfer 542, 545
- Cooperation 145, 557, 559, 1106, 1113, 1231, 2400, 2405, 2414
- aim of 1191
- arrangement 1196
- association 548, 1195
- audit 1023
- decision to take part in 1196
- definition of 1189
- democratic structure of 1192
- **inter-firm 1189, 2255**
- intercompany 806
- levels of 558
- management 554, 557, 1196
- market-oriented 515
- outcomes of 1197
- policy 509, 2382
- problems in state-owned enterprises 2264
- process 1263
- production 48
- productive 549
- promotional 48
- regulation 1193
- supporting 549
- vertical 740, 1195
- Cooperative associations 548, 1195**
- historical development 552
- legal structure 550
- management characteristics 554
- theoretical principles 552
- Cooperative management 557**
- causes of conflict 55
- concept of 557
- control measures 567
- effects of 562
- general conditions 564
- kinds of conflict 559
- level of cooperation 558
- measures of 564
- organisation 564
- orientation 565
- problem of interaction 557
- Cooperatives 151
- Coordination 128, 570, 746,** 1412, 1717, 1737, 1858
- effectiveness 577
- efficiency 577
- forms of 572
- generative 534
- horizontal 572
- instruments 237, 1183
- methods of 572
- organisational framework 573
- organisational problem 570
- paradigms of 571
- self- 571, 1614
- situational 1392
- strategic and operational marketing planning 1423
- vertical 572
- Corporate constitution 708
- Corporate finances, analysis of 934
- Corporate goodwill 2064
- Corporate governance 159,** **580,** 1038, 2045
- discussion of reform 586
- empirical findings of 585
- Corporate identity 2064
- Corporate image 2064
- Corporate modelling 591**
- application 598
- construction 594
- historical development 593
- methods 598
- objectives of 591
- Corporate models, structure 594
- Corporate objectives 299,** **602,** 665, 1514
- Corporate planning 1411
- operational research 1560
- system 1177
- Corporations**
- **multinational 489, 900,** 1226, **1499**
- tax 326, 330, 625
- **transport 2409**
- Cost 866, 950, 969, 1201, 1204, 1668
- accumulation techniques 619
- acquisition 2336
- additional 1388
- analyses 537, 940
- ascertaining 2241
- balancing procedure 1868, 1869
- basic 867
- bearing capability principle 631

- Cost benefit analysis 855, 1591, 1690, 1691
 - break down of total 523
 - calculatorial 2060, 2062
 - capacity 805
 - categories 656
 - comparison 1388
 - comparison model 1591
 - comparison statement 380
 - composite 616
 - concepts 613
 - conceptual basis of planned 2237
 - contribution 1779, 2060
 - control 523, 631, 647, 1784
 - decision-oriented concept 614
 - degression effect of fixed 361
 - dependence 642, 643, 644
 - depreciation 627, 642, 653
 - deviation 2191
 - differences 1783
 - direct 615, 2059
 - effect principle 619
 - effectiveness analysis 856
 - effects of qualitative capacity 361
 - efficiency 132
 - eliminated 1388
 - energy 805
 - expenditure-benefit analysis 855
 - financial report 930
 - fixed 249, 519, 615, 642, 1671, 2192
 - follow-up 731
 - forms 868
 - full 618
 - general 617
 - hidden cost of financial leasing 1321
 - historical 2429
 - hospital 1045
 - idle capacity 361
 - impact 642
 - in terms of value 614
 - installation 1762
 - labour 996, 1672
 - latent 1708
 - local 1757
 - maintenance 1377
 - manufacturing 2336
 - marginal 519, 2191
 - marginal pricing 2263
 - material 651
 - minimal adaption 643
 - minimum line 1935
 - minimum manufacturing costs 1914
 - non-recurring 1389
 - objectives 616
 - of goods 868
 - opportunity 255, 614, 1389
 - optimal production 1783
 - overhead 2059, 2062
 - pagatoric 613, 2428
 - per reference magnitude unit 617
 - periodic 1783
 - periodic planning 1779
 - personnel 651, 999, 1670, 1691
 - planned 2235, 2237, 2241
 - planning 617, 646, 1783
 - price 2057, 2059
 - pricing 2263
 - primary 616, 1708
 - procurement 1388
 - production 2255, 2472
 - production convention 1957
 - qualitative capacity effects 359
 - ratios 647
 - reduction 647, 648, 1385
 - replacement 1119, 2443
 - responsibility 684
 - sales convention 1958
 - sales force 2163
 - shortage 1243
 - significance 869
 - staff 1046
 - storage 1243
 - supplementary 614, 616, 867
 - synchronous 2429
 - system 2191
 - tax advantage of leasing 1318
 - technology 1474
 - total method 2190
 - total operating 613
 - transaction 389, 405
 - transformed 867
 - transportation 1248, 1755
 - uniform classification of 244
 - value analysis 855
 - value-based 2427
 - value concept of 2422
 - variable 249, 615, 618, 1389
 - variances 1785
 - vocational training 2449
 - volume fixed 631
 - volume-variable 631
- Cost account 620, 2229
- Cost accounting** 87, 211, 242, 253, **611**, 628, 900, 1201, 2059, 2188, 2189, 2226, 2229, 2246
 - category 616
 - decision-oriented 2242
 - full 519
 - objectives of 612
 - personnel 1677
 - recommendations on 242
 - standard for branches 242
 - system of 615
 - systems 620
 - theory of 612
 - valuation 2427
 - method 634
 - principles of 618
- Cost centre 88, 2230, 2415
 - accounting 616
 - apportionment 617
 - direct 617
 - overhead 615
- Cost estimating** **630**, 644, 1784
 - banking 640
 - differential 645
 - double 631
 - full 631
 - joint production 639
 - marginal 631, 645
 - objectives of 631
 - parallel 631
 - partial 645
 - percentage 645, 646
 - principles 630
 - procedure 618, 634
 - procedures for joint production 634
 - threshold 645
 - trading 639
 - types of 632
- Cost function 522, 653, 657, 659, 663, 1053, 2199
 - based on Leontief production function 657
 - based on production function type B 658
 - based on production function type D 661
 - based on production function type C 660
 - based on production function type E 662
 - based on the law of diminishing returns 654
 - dynamic 654
 - long-run 2198, 2199
 - marginal 655
 - short-run 2199
 - static 654
- Cost management** **641**, 646, 1679
- Cost natural categories 616
- Cost of capital** 256, **622**, 627, 2061
 - derived from capital market model 624
 - derived from linear programming models 623
 - derived from the capital asset pricing model 626
 - endogenous 623
 - exogenous 624
- Cost-of-sale convention 1961
- Cost principle
 - average 631
 - historic 1123, 1962
 - empirical 651
 - horizontal 616
 - typical 651
 - vertical 616
- Cost theory** 249, **653**, 1672, 1893
 - based on production theory 653
 - characterisation of 653
 - traditional 653
- Cost type 88
- Cost unit 2192, 2415
 - accounting 615, 617, 630, 808
 - accounting on a product basis 630
 - accounting on a time basis 630
 - overhead 615, 615, 618
 - profit 618
- Costed unit of output 88
- Costing
 - business process 634
 - **contribution** **518**, 519, 520, 809, 1784, 2192
 - cumulative process 634
 - differential 2415
 - direct 519, 645, 2189, 2243
 - elective process 634
 - equivalence coefficient 634, 636
 - extended form 2244
 - fixed 2242
 - flexible 2242
 - flexible standard 519, 520, 522, 646
 - full 2059
 - full cost basis 2242
 - intermediate 633
 - job order 634, 637, 646
 - marginal 2189
 - planned 2242
 - plant-related 1783
 - preliminary 618, 633
 - process 634, 646
 - **standard** 518, 522, 633, 809, 1784, **2235**, 2243
 - standard marginal 519, 520
 - statistical 618, 633
- Counselling, vocational 1293
- Countervailing
 - institution 415
 - powers 584
- Countries, developing 1501
- Country, soft currency 974
- Cournot hypothesis 463
- Cournot model 1801
 - federal constitutional 2380
 - federal social 2223
 - labour 418, 1290
- Cover rate, principle of an adequate 891
- Cover rules 891
- Craft 2368
 - business 1082
 - chambers of 2371, 2375

- concept of 2368
- enterprise 2369, 2371, 2376
- profession 2369
- research 2375
- trademan 2215
- Craft Code 1340
- Craft sector 1337, 2368, 2369, 2371, 2374
- economic significance of 2371
- growth 2371
- history of 2370
- organisation of 2374
- structural shifts in 2372
- Craftsman
 - master 2369, 2375
 - qualification 2369
 - roll of 2369, 2375
- Creativity, techniques 1033
- Credit 1161, 1355
 - balances 907
 - bank 949, 1356
 - card 1666
 - control 1360
 - documentary sight 1667
 - financial 700
 - Hermes insurance 981
 - line 911
 - loan of 1356
 - long-term 950
 - monitoring 1162
 - plan 907
 - pricing decision 1359
 - raising 696
 - rating 1357
 - risk 1358
 - short-term 700
 - status 1353
 - supplier 697, 700
 - swap 982
 - trade 697, 700
- Credit Bank for Reconstruction 2012
- Credit guarantee corporation 2013
- Credit-raising, capacity 910
- Credit-takers, motives of 696
- Creditor, protection of 442, 1160
- Creditors 1038
- Crime, victims of 2214
- Crisis 1159
 - origin of 2106
- Critical weighting analysis approach 858
- Cross-impact-analysis 962
- Cultural comparative studies 1576
- Currency 395
 - Euro 980
 - European ECU 846
 - financing in host country 982
 - functional 490
 - soft 974
 - swap point 980
- translation 1223
- translation method 490
- Current
 - account book 220, 224
 - account overdraft 700
- Customer
 - analysis 1414, 1415
 - expectation 130
 - goals 665
 - portfolio 1414
 - prepayment 701
 - segmentation 2166
 - selection 2166
- Customer service 664, 2182**
 - composition 666
 - condition of agreement 667
 - decision 668
 - decision-making 665
 - duration of supply 666
 - information 668
 - optional 668
 - payment 667
 - policy 668
 - qualitative character 666
 - technical 666
- Cutting rate 986
- Cybernetics 1112
 - science of 280
 - system 1085
- D**
- Data 1444
 - acquisition 1572
 - anthropometric 1260
 - anticipated price 1810
 - bases 673
 - comparability 1204
 - digital 1474
 - distribution 1415
 - feedback 1596
 - flow 1297
 - integration 673
 - large quantities 1139
 - maintenance 1382
 - models 674
 - privacy 1452
 - recording 619
 - requirement 968
 - social 2214
 - stock 1297
 - uncertainty of 1810
- Data bank 1477, 1573
 - job 1684, 1686
 - organisation of 673
 - personnel 1684, 1686
 - planning 591
 - system DBS 673
- Data banks and method banks 673**
- Data management system DMS 674
- Data processing 118, 674, 686, 687, 1534, 1690, 1716
 - facilities 692
 - individual 114
 - integrated 683
 - operational research 1572
 - organisation of 673
 - production 1905
- Data processing management 682, 1690, 2164**
 - responsibilities of 682
 - business information processing 1841
 - officer 1840
 - technical and organisational measures 1840
- Data protection law 8134
 - cost effects 1837
 - obligation to inform 1838
 - obligation to provide information 1839
- Data security 687, 1692, 1834
 - objectives 1835
- Davos Manifesto 2046
- Deadlock situation 421
 - compensation 1095
 - swap 1095
- Dealer, authorised 510, 514
- Death grant 2221
- Debentures 699
- Debit, direct 1665
 - financing 949
 - rescheduling 2109
- Debt Capital 695, 405, 625, 776, 781, 820, 902, 946, 1847, 2228**
 - cost of 624
 - determinants of the amount and maturity of 697
 - forms of 699
 - procurement 1505
 - purposes of 696
 - raising 696
- Debt level 697
 - dynamic 937
- Debtor, relinquishing of 698
- Decentralisation 683, 1260, 2497
- Decision 942, 1029
 - accounting 93
 - analysis 2136
 - banking business 206
 - behaviour 1639
 - business 1566
 - business policy 299
 - buying 495, 498
 - capital investment 894
 - complex 706
 - consumption 626
 - deterministic model 1568
 - distribution of powers of 420
 - empirical theory 576
 - errors 321
 - field 2086
 - financing 626, 952, 953
 - goals 706
 - innovative 706
 - investment 377, 626, 1032
 - joint participation 500
 - make or buy 1095, 1385
 - managerial 300
 - material management 1464
 - multicriteria model 1569
 - operational research 1566
 - optimal 1566
 - oriented approach 2296
 - partial 705
 - planning 2236
 - policy 302
 - price 2434
 - problem 704
 - process 602
 - production 1923
 - rationalisation 2086
 - reconstruction 2107
 - senior management 1032
 - sharing 416
 - space 1567
 - stochastic model 1568
 - strategic 302, 310, 1085, 1753, 2274
 - support system 591, 762
 - top management 260
 - value 2434
- Decision logic 858
- Decision-making 91, 612, 703, 1385, 1392, 1707, 2450
 - accounting 96
 - authority in tax planning 2350
 - autonomy 1081
 - bodies 581
 - computations 96
 - customer services policy 665
 - european communities 846
 - hospital management 1048
 - in banking 206
 - logic 858
 - market research 1444
 - material management 1464
 - organisation 708, 1621
 - organisational structure 1622
 - organisational techniques 1631
 - personnel policy 1723
 - process 581, 704, 705, 859, 1033
 - product design 1880
 - psychology 1495
 - research into 705
 - structure 1076
 - techniques 706, 707
 - theory 1031
- Decision model 577, 1071, 1566, 1567, 1857

- Decision model,
 - product-mix 1948, 1950
 - quantitative 1857
 - Decision-oriented
 - business administration 273
 - cost-concept 614
 - Decision theory** 259, 259, 274, 315, 688, **703**, 1433, 1638, 2068, 274, 315, 668, 1433, 1638, 2068
 - financing 949
 - empirical 704
 - empirical-realistic 274
 - normative 274, 2068
 - operational research 1566, 1571
 - organisational theory 1638
 - practical-normative 274
 - statistical 704
 - theoretical approaches 703
 - Declaration, guarantee 698
 - Delegation
 - model 1622
 - motives of 1503
 - Delimitation 1801
 - Delineating according to event 1827
 - Delphi technique 961
 - Demand
 - changes in 1119
 - determination of 1249
 - joint 1947, 2412, 2413, 2414
 - level 1807
 - Demand curve
 - double-kinked 261
 - kinked 1804
 - Demand for capital** **712**, 722, 905
 - components of 713
 - determinants 715
 - methods of determining 717
 - reference system 713
 - Democratisation 1579
 - Department 120
 - budget 236
 - central 1623
 - maintenance 1386
 - operational research 1554
 - organisation 1621
 - organisational structure 1622
 - personnel 1699
 - report-review 162
 - research and development 2128
 - staff 1623
 - Dependants 1538
 - Dependence, personal 1279
 - Depreciation 108, 719, 1773, 1961, 2337
 - Depreciation charges 951
 - calculational 2060
 - Dequalification 1263
 - Deregulation 18
 - Description 2141
 - Design
 - advanced vocational training 131
 - business accounting 243
 - engineering 1883, 1884
 - equipment 1260
 - faults 1885
 - interfaces 1261
 - job 1257, 1478, 1622, 2493
 - object 243
 - office 1531
 - operational 1582
 - organisation 1610
 - organisational 1423, 1478, 1581, 1597, 1632, 2492
 - product 1877, 2073, 2250, 2251
 - quality 1883
 - software 1478
 - strategy 1589
 - substantive 1883
 - system 2315
 - Devaluation 978
 - Developing countries 1501
 - Development 2120
 - of a system 1069
 - organisation 795
 - organisational 128, 1586, 1593, 2498
 - progress 295
 - research through 293
 - technical 2357
 - Development aid 727, 732
 - public 732
 - Development projects** **724**
 - bilateral public development aid 725
 - correcting 731
 - improving 732
 - operational structure 729
 - state-subsidised development aid 726
 - third world 727
 - Development system, personnel 791
 - Deviation 1202
 - analysis 1784
 - coefficient of 319
 - revenue 2191
 - standard 319
 - turnover 2191
 - Diagram
 - block 1630, 1857
 - communication 1630
 - Gantt 1857
 - pie 316
 - polygonal 317
 - Diffusion, theory of 759
 - DIN 2252
 - DIN value analysis 854
 - Directing 2236
 - Direction, unified 474
 - Director, labour 419, 2045
 - Disclosure 1223
 - business organisations 1334
 - financial report 929
 - forms of 1334
 - partnerships 1655
 - profit and loss account 1964
 - Disclosure Act 476, 927
 - Disclosure law 2211
 - Discontinuance of business 1747
 - Discontinuity analysis 759
 - Discount 2174
 - Discount rate 624, 627
 - Discovery, context of 2135, 2142
 - Discretion, delimitation of conflicting 303
 - Discriminant analysis, multiple 758
 - Discrimination 2156
 - Disinvestment 902
 - Dismissal, mass 1751
 - Dismissal protection 1751
 - Disparity 318
 - Dispatching 1904
 - Dispersion 319
 - Display 2172
 - material 2170
 - Disposal 815
 - Disposition 574
 - Disputes, industrial 416
 - Dissatisfaction 1495
 - Dissertation 65
 - Dissolution 1848
 - Distribution** 464, **734**, 1429, 2438
 - activities 737
 - channel 736, 2403, 2413
 - concepts of 735
 - contractual 510, 513
 - data 1415
 - exclusive 512, 514
 - fields of activity 734
 - frequency 316
 - function 1131
 - function of repayments 1357
 - horizontal 1198
 - level of 735
 - location 1758
 - mix 739
 - multidimensional frequency 317
 - network 501
 - objectives 742
 - one-dimensional frequency 316
 - organisation 736
 - process of 734
 - regional 1500
 - skewed 319
 - sole 514
 - sole contract 512
 - symmetric 319
 - vertical 1198
 - Distribution policy 738
 - securing shelf space 743
 - strategic concepts 742
 - Distribution research 739
 - consumer-oriented 741
 - functions-oriented
 - goods-oriented 739
 - institution-oriented 740
 - Distribution system
 - function of 736
 - physical 737
 - Diversification 1237, 1602, 1939
 - Diversity 716
 - Dividend 625
 - hidden 330
 - shareholder 1979
 - Dividend guarantee
 - fixed 1039
 - variable 1040
 - Division of labour and responsibilities** **745**, 1477
 - history 746
 - Documentation 214, 1817
 - accounting principles 1819
 - graphic 1629
 - organisational techniques 1629
 - principles 1819
 - verbal 1630
 - Dormant partnership 1325, 1653
 - Double minimum concept 1120
 - Du Pont ratio system 771
 - Du Ponts ROI system 2096
 - Dualism 439
 - Duopoly 1804
 - Durability 1772
 - Duration 2228
- E**
- Early warning methods 754
 - Early warning systems** **753**, 1414, 1420
 - requirements 761
 - types of 753
 - use of computers 762
 - Earning positions 110
 - Earning, time-related 1828
 - EC directive 1955, 1958
 - Econometric model 261, 964
 - Economic and social structure of the Federal Republic of Germany** **1**
 - Economic committee 415
 - Economic development, third world 727
 - Economic equilibrium, external 1
 - Economic growth 1
 - Economic value 175
 - Economics 188, 1552
 - Economics of law 263
 - Economics of scale 13
 - Economy 2035

- centrally directed 35
- centrally planned 613
- committed 251
- information 1031
- market 35
- political 1161
- sectors of 2178
- social market 14, 871
- EDP Committee 688
- EDP project,
 - implementation of 693
- Education 131
 - higher 58
 - planning 132
 - system 4, 12
- Effectiveness 577, 1033
- Efficiency** 402, 402, 577, 705, 764, 806, 1033, 1073, 1258, 1824, 2035, 1039, 577, 705, 1033, 1073, 1258, 1824, 2035, 2039
 - analysis 1730
 - audit 1020
 - business accounting 245
 - control 631
 - coordination 577
 - degree of 2477
 - economic 769, 2250, 2256
 - effects of
 - implementation 1072
 - goal 2000
 - improvement of overall economic 241
 - informational 403
 - labour 1724
 - organisational 1635
 - production 1923
 - technical 766
 - technology transfer 2356
 - wage 2478
- Elasticity 655
 - coefficient 1800
 - cross price 1457
 - operational 359
- Election of employee representatives 421
- Emergency measures 2107
- Employee 127, 412, 990, 1277
 - benefits 995
 - competition between 1295
 - contractual relationship between employer and 1340
 - dismissing 1746
 - election 421
 - employer relation 429
 - individual rights of 414, 1751
 - law of paid 1279
 - law on the protection of 1341
 - legal protection of 1749
 - managerial 417
 - participation 1976
 - performance 1978, 2458
 - qualified 129
 - salaried 1280
 - surveys 1730
 - wage-earning 1280
 - wealth formation 1978
- Employee Invention Act 1102
- Employee shareholding** 586, 775, 781, 783, 949, 1977
 - effects 783
 - forms 777
 - funding 780
 - information activities 782
 - objective 776
 - proliferation 782
- Employee suggestion schemes** 785, 795
 - assessors 793
 - efficiency yardsticks 786
 - historical development 785
 - social security deduction 789
 - structural elements 788
 - supervisory 793
 - tax 789
- Employer 990
 - confederation 1972
 - contractual relationship between employee and 1340
 - contribution 2220
 - employee relation 429
 - refuse 1286
 - welfare responsibilities 1286
- Employer-employee relationship 429
- Employers' Associations** 797, 1709, 2377, 2473
- Employers' federations 4
- Employment 1066
 - arranging 1293
 - crisis 1292
 - full 1, 1708
 - general protection of 1288
 - hospital 1045
 - level of 360, 1711
 - over 1708
 - part-time 2486
 - particular protection against dismissal 1289
 - promotion 2221
 - protection 2214
- Employment contract 1977
 - conclusion 1284
 - constitutional basis 1283
 - contents 1285
 - deficient 1285
 - extraordinary termination 1288
 - holiday entitlement 1287
 - leading principles 1285
 - legal basis 1283
 - liabilities 1287
 - ordinary termination 1288
 - protection of employment 1288
 - remuneration 1286
 - termination of 1288
- Employment Promotion Act 1292
- Energy 803, 1091
 - cost 805, 808
 - flow 2113
 - provision 803
 - transmission of 807
- Energy supply** 803, 1518, 2115
 - industrial 806, 807
 - industry 805
- Engineering design 1883, 1884
- Enterprise 1744
 - agricultural 145
 - behaviour of business 602
 - cameralistic 349
 - contractual model 582
 - cooperating 1195
 - craft 2369, 2372, 2376
 - design of 2323
 - farms 148
 - federal 1327
 - goal-orientation 602
 - in its own rights 2046
 - marginal 1161
 - medium-sized 2368, 2373
 - modelling 125
 - partnership 586
 - public 345, 2031, 2039
 - public service 349
 - publicly committed 1515
 - small-sized 2368, 2369, 2373
 - state-owned 254, 1617, 2035, 2039, 2259
 - trading 1091, 2397
 - transport 2410, 2411
 - types of 2411
- Entrepreneur, innovative 312
- Entrepreneurship 329
- Environment 1338, 1601, 2112
 - analysis 2272
 - compatibility 2113
 - consumer 501
 - effects 1345
 - husbandry 814
 - influences 1223, 1345
 - legal requirements concerning 1340
 - natural 810
 - organisation 1595
 - policy 811
 - pollution 2115
 - protection 10, 811, 813, 815, 1343, 1783, 2113
 - work 1060
- Environmental condition 713
- Environmental constraints 95
- Environmental policy 811, 812, 814
- Environmental protection** 26, 810, 815
- Equal maturity 891
 - behavioural 597
 - institutional 569
 - technological 596
- Equipment 1260, 1903
- Equipment system 1094
- Equitable distribution of wealth 1
- Equity
 - method 487
 - payment 821
 - ratio 427
 - return on 770, 772, 2103
 - valuation technique 487
- Equity base of German business undertakings 826
- Equity capital** 447, 776, 777, 780, 781, 820, 902, 946, 948, 1119, 1505, 1847, 2228
 - assumption of risk in a going concern 822
 - assumption of risk on compulsory liquidation 822
 - balance sheet presentation 824
 - banks 827
 - business start-up function 821
 - contribution to 823
 - cost of 625
 - delineation of 695
 - function of 821
 - increases 826
 - measurement 822
 - maintenance 822
 - notion of 695
 - problems raising 396
 - production 826
 - requirement 823
 - return of 940
- Equivalence coefficient 636, 816
- Ergonomics** 829, 1260, 1728, 2001, 2462
 - content 834
 - measurement 837
 - object of study 829
 - research method 837
 - sub-divisions 833
 - work structuring 839
- Error
 - decision 321
 - non-sampling 315
 - risk 1022
- Estimation 323, 618, 618
 - interval 321
 - point 320
 - procedures 320
- Euro-currency 980
- European Atomic Energy Community 843
- European Coal and Steel Community 842

- European Communities** 19, 842, 1170, 2217
 - agreements 850
 - commission of 844
 - council directives 849, 847
 - council of 844
 - decision-making 846
 - organs of 843
 - provision 842
 - treaty 850
- European Court of Auditors 846
- European Court of Justice 845
- European currency unit 846
- European Economic Community 842, 845
- European Parliament 844
- European Recovery Programme 2012
- European Social Committee 845
- Evaluation
 - concept of 2421
 - criteria 968, 2197
 - graphical profile 858
 - interactive 859
 - job 830
 - methods of 244
 - open interactive procedures 859
 - phases 857
 - principles 854
 - process 852
- Evaluation techniques** 852
 - application 853
 - cost-benefit analysis 855
 - cost-effectiveness analysis 856
 - degree of rationalisation of 853
 - structure of 852
 - utility analysis 857
- Evolution
 - planned 2284
 - theory 2322
- Exchange 973
- Exchange market, decentralised organisation 390
 - exposure categories 978
 - flexible 2, 8
 - fluctuation 977
 - forecasting foreign 973
 - forecasting 974
 - mechanism of the European Monetary System 977
 - policy 8
 - risk 977
 - speculation 976
 - transaction 979
- Exchange system 390
- Execution, audit 160
- Executive 1981
- Executive board 1326, 1329, 2044
- Executive unit 39
- Exit barriers 1148
- Expectancy-valence concept 1494
- Expectation theory 1493
- Expenditure 613, 908, 2237
 - advanced vocational training 129
 - capital 363
 - fictitious 2429
 - planning 911
 - real 2429
 - time-related 1828
- Expenses 175, 864, 865, 1956, 2228, 2414
- Expenses and revenues** 861
- Experiment 2143
 - laboratory 706
 - psychological 966
- Expert system 675, 960
- Explanation 2144, 2145
- Exploitation 2113
 - workers 282
- Exploration 2288
- Export 1501
 - contract 975
 - financing 872
 - guarantee 872, 2304, 2305
 - rate 1231
- Export Consultancy Service 875
- Export promotion** 870
- Exposure 978
- External accounting 82, 85
- External bookkeeping 223
- External financing 946, 947, 1003
- Extrapolation 719, 965
- F**
- Factor
 - bottle-neck 357
 - combination of 1890
 - contextual 1635
 - hygiene 2494
 - implementation 2182
 - input combination 1980
 - labour 2197
 - market 254
 - mix 1892
 - monotony 2495
 - operating 2405
 - production 1891
 - strategic success 2272
- Factory Inspectorate 10
- Fairness, principles of 2476
- Family assistance 2218
- Farmers' Old Age Pension Act 2215
- Farms
 - accounting system 151
 - capital 147
 - characteristic features of 145
 - decision-making 148
 - enterprise 148
 - external management assistance 152
 - family 147
 - finance 147
 - financing 151
 - fixed assets 146
 - income structure 145
 - management tasks 148
 - manager 147
 - means of production 146
 - size 145
 - subsidies 1746
 - types of 145
 - workforce 147
- FASB Standard no.52 490
- Faults 1885
- Federal Banking Supervisory Authority 199, 397
- Federal Constitutional Court 2380
- Federal Guild Association 2374
- Federal Insurance Fund for Salaried Employees 2218
- Federal Labour Agency 1284
- Federal Labour Office 1292, 2219
- Federal Law for Promotion of Education and Training 2221
- Federal Law on Nuisance 1339, 1344
- Federal Law on Promotion of Education 1340
- Federal Mines Office 2218
- Federal Ministry for Research and Technology 2118
- Federal Ministry of the Interior 2118
- Federal Office for Foreign Trade Information 872
- Federal Post Office 927
- Federal Railway 927
- Federal Republic of Germany 1, 2153
 - advertising 137
 - associations of enterprises 42
 - capital market 390
 - cartels 49
 - chambers 47
 - codetermination 24
 - consultancy market 1404
 - cooperatives 48
 - economic goals 1
 - economic structure 1
 - employer-employee relation 429
 - export promotion 870
 - firms 27
 - free collective bargaining 22
 - national legal environment 1
- **organisation of the economy in the** 35
 - policy of small business incentive 2010
 - private households' associations 49
 - social market economy 14
 - state 9, 30
 - trade union 51, 2390
 - trading enterprises 2397
- Federal Reserve Bank 927
- Federal subsidies 2216
- Federation of German Industries 43
- Feed-back 500
 - multi-stable 2317
 - survey-data 1596
 - ultra-stable 2317
- Field research method 1628
- Field theory 1495
- Fifo-Principle 323
- Finance
 - business 400, 404
 - demand for 946
 - director 902
 - export 872
 - farms 147
 - instruments 400
 - manager 902
 - mathematics 1561
 - operational research 1560
 - private limited company 1847
 - raisers 947
 - start-up 2013
 - state-owned enterprises 2261
- Financial
 - accounting 218
 - adaption measures 912
 - annual statement 2228
 - audit 1209
 - credit 700
 - deficit 907
 - equilibrium 1981
 - indicator 2309
 - instruments 947
 - intermediaries 392
 - magnitudes 916
 - magnitudes funds 909
 - management ratio system 2095
 - market 902, 2278
 - maturity congruence 936
 - optimal profit 919
 - plan 907
 - position 952, 1001
 - process 945
 - requirements 899
 - security analysis 894
 - structure 890
 - subsidies 2299
 - surpluses 907, 908
 - timescale for plans 910
 - viability 2108

- year-end 1823
- Financial accounting
 - dynamic conceptions of 881
 - dynamic-pagatorical conception of 883
 - eudynamic conception of 882
 - organic conception of 881
 - personnel 1676
 - profit 469
 - synthesising 885
 - total value-oriented conception of 884
- Financial accounting conception
 - business administration 878
 - dualistic 880
 - dynamic 881
 - organic 880
 - total 879
 - total value-oriented 884
- Financial accounting theories** 214, 877
- Financial analysis** 401, 402, 889, 1001
 - external 890
 - internal 890
 - objectives 889
- Financial changes, statement of 908
- Financial leasing 951, 1317
 - hidden costs 1321
 - types of 1317
- Financial leverage 696, 936
- Financial management** 899, 909, 946
- Financial manoeuvre, scope for 1354
- Financial mathematics 376, 378
- Financial model ÖIAG 1186
- Financial planning** 906 593, 902, 905, 906, 913, 953, 1181, 2038
 - elements of 907
 - increase and decrease in debtors 911
 - increase and decrease in receipts 911
 - increase and decrease in creditors 912
 - increase and decrease of payments 912
 - inflation 1126
 - model 915, 916, 919
 - objectives 909
 - principles of 910
 - purposes of 909
 - uncertainty in 913
- Financial projects
 - deterministic 913
 - multivalued 915
- Financial report** 925, 1223, 1677
 - commercial relevance 931
 - companies obliged to prepare 926
 - costs 930
 - disclosure 929
 - layout 930
 - purpose 926
- Financial reporting
 - auditing 2021
 - content of 941
 - external 1219
 - functions of 1225
 - obligation 477
 - short term 2188
- Financial stability 890, 893
- Financial statement analysis** 933, 938, 940, 952
- Financial statement, audit of 1024
- Financing** 309, 400, 404, 405, 622, 899, 945, 1048, 2106
 - analysis 935
 - benefits 1542
 - debt 946, 949
 - decision 952, 953
 - external 946, 947, 722, 1003, 1319
 - farms 151
 - hidden costs of 1319
 - host country currencies 982
 - industrial 949
 - inside 946
 - instruments 946
 - internal 946, 951, 1003
 - investment 949
 - joint 9147
 - multinational corporations 1505
 - outside 946
 - participatory 946, 947
 - policies 713
 - statement 952, 1004, 1007, 1010
- Financing rules 890, 953
 - differentiated cover 892
 - global cover 891
 - horizontal 954
 - normative 890
 - vertical 953
- Firm
 - analysis of 2280
 - associated 487
 - auditing 2018
 - concept of maintaining 2425
 - empirical theory 260
 - goals 665
 - industrial 639, 1079, 1082
 - marginal 1803
 - medium-sized 2010
 - one-man 1328
 - optimal size of 2198
 - policy 10
 - **size of the** 2194
 - social role of 262
- Firm's size 1754, 1757, 2198
 - multiple variation 2199
 - mutative extension 2200
 - mutative variation 2199
- Fiscal promotion of recycling 2118
- Fisher hypothesis 625
- Flexi-time 2487
- Flexibility 359, 1771, 2498
- Floating 977
- Flow analysis 322
- Flow time 1854
- Forecast 958, 1201
 - direct 324
 - econometric 324
 - market evolution 1416
 - quantitative 962
 - self-destructive 965
 - self-fulfilling 965
 - turning point of 968
- Forecasting 2144
 - accounting 93
 - analytically-oriented 963
 - cash flow 1353
 - causal 963
 - comparative research 966
 - computer based 960
 - concept 957
 - confidence 974
 - customer service effect 668
 - empirical research 966
 - foreign-exchange 974
 - need 957
 - rate of exchange 974
 - system 324, 753
- Forecasting techniques** 957, 93, 241, 668, 957, 958, 959, 1249
 - associative 961
 - choice of 967
 - curve fitting 963
 - delphi 961
 - discursive 962
 - evaluation of 966
 - exponential smoothing 963
 - filtering 963
 - group work 961
 - inductive 963
 - intuitive 961
 - lead indicator 964
 - limitation 965
 - moving average 963
 - multivariate 963
 - naive 963
 - qualitative 961
 - quantitative 962
 - scenario 962
 - statistical 963
 - systematic 962
 - time series analysis 963
 - univariate 963
- Foreign-exchange
 - insuring option 980
 - option 976
 - rate 973, 974
 - risk 975
 - risk management 979
- Foreign-exchange management** 972
 - accounting 978
 - ex ante 973
 - ex post results 973
 - risk 979
- Foreign Investment Act 337
- Foreign markets
 - maintainance 1235
 - penetration 1235, 1236
 - selection 1235
- Foreign Payments Law 1239
- Foreign Taxation Act 337
- Foreign trade 1232
- Forest
 - rent theory 984
 - rent value 988
 - valuation 988
- Forest enterprises
 - accounting 987
 - aims 986
 - characteristic features 985
 - control of 986
 - legal forms 984
 - organisation 984
 - ownership categories 984
 - planning 986
- Forestry law 986
- Forestry management** 983
- Forestry services 984
- Foundation 1327
- Foundation for the Consumer Interest 503
- Founder 308
 - inventor 311
 - spin-off 309
- Fourth European Council Directive 2192
- Franchising 510, 516
- Freedom 1496
 - of action 1323
 - of choice 1323
 - of trade 1339
- Fringe benefits** 776, 990, 1458, 1670, 1728, 2473
 - by employer 992
 - function of 992
 - historical development 990
 - statutory 2473
 - types of 992
 - voluntary 2473
- Function
 - administrative 1387
 - concentration 318
 - cumulative 318
 - existence-guaranteeing 1968
 - instrumental 2263
 - objective 96, 15567, 2087
 - orientation 231
 - utility 917
- Funding 780
- Funds 351
 - application of 781

- Funds, delineation of 1006
 - flow analysis 893
 - guarantee 1331
 - new 2109
 - pension 952, 1541, 1543, 1677, 1971
 - support 1541, 1544
Funds flow statement 702, 927, 929, 937, 961, 952, 1000
 - application 1010
 - assessment 1011
 - consolidated 1010
 - development in German-speaking countries 1001
 - group 1009
 - purpose 1001
 - retrospective 1012
 - source 1010
- G**
- Game theory 703, 1031
 Gap analysis 1419
 Gap, inflationary financing 2425
 GATT 19
 General Association of German Crafts 2375
 General Local Health Insurance Funds 2219
 General meeting, annual 417
 General partnership 1325, 1652
 General Trading Conditions Act 584
Generally accepted auditing standards 1017
 - concept of 1017
 - content 1019
 - determination of 1018
 - legal nature of 1018
Generating alternatives 1028
 - efficiency 1033
 - empirical findings 1032
 - setting of objectives 1033
 - techniques 1033
 - various approaches 1030
 Geneva Scheme 1266, 2480
 German Association of Payment Systems 1661
 German Banking Law 393
 German Chambers of Foreign Trade 872
 German Commercial Code 330, 476, 1226, 1650, 1815
 German Committee on Contracts for Services 2055
 German company law 1649
 - organisational freedom in 1651
 German Confederation of Chamber of Craft 2374
 German Democratic Republic 786
 German Federal Bank 202, 397, 1658, 1661
 German Federal Post Office 1658, 1661
 German Federal Reserve Bank 7, 826
 German firms
 - history of 1576
 - organisation of 1577
 German Industrial Standard 1343
 German Productivity Centre 52
 German Research Committee 66
 German Salaried-Employees Union 2384
 German-speaking countries 57
 - advanced training in business administration 72
 - business administration at colleges 68
 - business administration at universities 58
 - development of business administration 57
 - norms 2250
 - organisational development 1593
 - psychology of industrial organisations 1997
 - research into business administration 75
 - **structure of and institutions for business administration in** 57
 - technology transfer 2352
 - technology transfer research 2359
 German Trade Union Federation 52, 2378
 Gift, free 2170, 2174
 Giro activity 1663
 Giro network 1661
 Goal
 - clarity of 706
 - compromise 608
 - corporate 602
 - empirical research 602
 - general 606
 - genesis of 607
 - hierarchy 1419
 - individual 1698
 - institutional 1698
 - kinetic 605
 - multiple 256
 - operational 606, 607
 - organisational 608
 - principle 606
 - public 2032, 2035
 - research 2144
 - seeking process 706
 - setting 706
 - strategic 606, 607
 - subsidiary 606
 - systematisation of 604
 - theory of 603, 604
 - trajectories 1419
 Goal system 607, 609
 Going concern principle 179
 Goods 1891
 - bad 1893
 - branded 228
 - capital 1923
 - consumer 1923
 - consuming 494
 - dispatched book 224
 - flow of nominal 738
 - flow of tangible 737
 - public 2032
 - received book 224
 - stock of finished 1960
 - typologies of 740
 Goodwill 107, 258, 484, 487, 2442
 Government aid 1232
 Government contract, preference shown to small firms 2016
 Gozinto-graph 1911
 Grading procedure 168
 Grants 11
 Grid, managerial 1596
 Gross position 978
 Ground rent 984
Group 1033, 1035
 - account 488, 1125
 - accounting 1221
 - age 1298
 - arguments in favour of 1042
 - autonomous 2497
 - balance sheet 475
 - balanced power 1036
 - by contract 1331
 - central management 1036
 - concept 1036
 - consolidated 335
 - control of 475
 - de facto 1331
 - dynamic laboratories 1596
 - hierarchical 1036
 - incorporation 1041
 - law 1331
 - loss account 475
 - multi-tiered 478
 - multinational 1010
 - profit account 475
 - replacement 1381
 - target 2065
 - work 2497
 - working 1114
 Group relationship
 - compensation for disadvantages 1040
 - contractual 1039
 - de facto 1040
 - dependency 1041
 - protection of creditors 1039
 - protection of minority shareholders 1039
 Growth
 - barrier to 1148
 - determinants 2201
 - process of 2201
 - qualitative 814
 - target 2201
 - theory 2201
 - turnover 2371
 Guild 2370, 2374, 2375
 - compulsory membership 2370
- H**
- Halo-effect 169
 Handicapped, integration of 2214, 2215
 Handicraft Regulation Act 2369, 2371
 Harmonisation, 7th E.C. Directive of 476
 Harmonisation 570, 1025, 1603
 - European legal 2051
 - international accounting 1228
 - of company law 847
 - socio-emotional 1392
 Harzburger model 1308
 Hazard 1521
 - moral 405
 Health protection 1062
 Hermes
 - cover 873
 - credit insurance company 981
 Heuristics 2136
 Hierarchy 838
 - goal 1419
 - level of 1577
 - of needs 1493
 - parallel 2129
 Histogram 317
 Holding, foundation with 1327
 Holiday 7, 2484
 - agreements 2484
 - educational 1340
 - employment contract 1287
 - minimum 1340
 Homo economicus 276, 502, 1490
 Hospital 1045
 - cost 1045
 - employment 1045
 - financing 1048
 - insurance 1052
 - planning 1047
Hospital management 1045, 1047
 - decision-making 1048
 - evaluation of alternatives 1050
 - information system 1051
 - objectives 1050
 - organisation 1048

- planning 1051
- problem areas 1048
- Household, private 494
- Households 17
- Housing Benefit Law 2215
- Human engineering 1259
- Human relations 1107, 1109, 2064
- Human resource development 7101
- Human resource management 1698
- Human resources 128, 1695
- Human Rights Declaration 2379
- Humanisation 1259
- Humanisation of work** 132, 251, 832, **1056**, 1109, 1309, 1530, 1594, 1596, 1670, 1682, 2004, 2492
- current development 1065
- economic and political background 1057
- finance 1059
- government measures 1058
- historical development 1056
- new technology 1064
- organisation 1059
- organisational development 1064
- participation 1064
- political dissent 1061
- research interests 1062
- research programme 1058
- Hurdes 1148
- bureaucratic 308
- Hypothesis
- null 321
- testing of 2143
- I**
- IASC 490
- Identity 1394
- Identity principle 619
- Illness 1286, 1340
- Illumination, level of 1262
- Image
- corporate 2064
- effect 669
- of man 577
- public 2286
- Imitation 1943
- Imitator 17, 263, 307
- Impact analysis 1156
- Implementation** **1069**, 1392
- acceptance of 1073
- barriers against 1073
- behavioural effects 1072
- business philosophy 1071
- conditions of 1072
- effects of 1072
- factor 2182
- objects of 1070
- organisational 123
- participation of people concerned 1077
- phase 2356
- planned evolution 1077
- strategies 1077
- structures 1070
- system 115, 1070
- technical 122
- techniques 1071
- Incapacity, occupational 2217
- Incentives 1053, 2472
- small and medium sized business 2010
- strategically oriented 2289
- Incidence of international business 1505
- Income 863, 1668, 2472
- commercial 1656
- deferred 449
- determination 1962
- economic 468
- investment 902
- labour 1983
- operating net 1009
- planning 911
- profit and loss account 1968
- retirement 1539
- tax 19, 326, 330, 1556, 1656
- taxation 2338
- Income statement
- concept of synchronous 2425
- economic 2206
- short-term operating 2189
- Incorporation 1040, 1041
- protection of creditor 1042
- protection of minority shareholder 1042
- INCOTERMS 1238
- Indebtedness 1159
- over- 1163
- Independence 160
- economic 1191
- loss of 1191
- Index
- Laspeyres 320
- numbers 320
- Paasche 320
- similarity 760
- Indicator 756, 2140
- financial 2309
- overall 758
- social 2211
- specific factual context 2095
- warning 2277
- Individual Unit
- Management Doctrine 248
- Individualisation 1096
- Induction 2137
- Industrial bonds 699
- Industrial business
- administration 1079, 1085
- Industrial code 1339
- Industrial firms** **639**, **1079**, 1082
- general characteristics 1081
- significance 1081
- types of 1084
- Industrial marketing** **1090**
- delineation of the field 1091
- marketing-policy decision 1093
- organisational buying behaviour 1092
- origin of 1090
- theory 1093
- Industrial policy 2383
- Industrial process, types of 1892
- Industrial property rights** **1099**
- Industrial relations 1110, 1726
- Industrial Revolution 1473
- Industrial sector 1337
- Industrial sociology** **1106**
- company social practice 1114
- research findings 1113
- research strategies 1111
- theoretical approaches 1108
- Industrial trade cycle 250
- Industrialisation 990, 1106, 1110, 2006
- Industry 2178
- associations 799
- classification of 2178
- Inflation 625, 2441
- financial planning 1126
- money term 2441
- real terms 2442
- Inflation accounting** **1118**, 2425
- criticism 1125
- current conceptions of 1122
- function of accounts 1121
- implementation procedures 1123
- information content 1121
- maintaining assets intact 1119
- maintaining of net assets intact 1122
- maintaining real monetary capital intact 1119
- reasons for 1120
- roots of 1118
- taxation 1121
- Information 1115, 1225, 1444
- accounting 2106
- activities 782
- asymmetric 405
- basis 2093
- budgetary 90
- character of 2092
- concentrated 2094
- consumer behaviour 498
- consumer's need for 502
- content 2092
- controllership 537
- demand 707, 1136
- descriptive 1131
- economics 257
- economy of 1031
- efficiency 403
- engineering 125
- factual 90
- flow of 737, 1474
- function 475
- imperative 1132
- international marketing 1234
- management 125
- market 1632
- need for 706, 1141
- nomological 1132
- non-numeric 761
- normative 90, 1132
- office 1473
- policy 103
- predictive 90
- prescriptive 1132
- process 497, 1855
- processing 402, 1476, 1841
- profit and loss account 1968
- profusion 1136
- rationing 1136
- recording 1476
- resource management 1140
- source 498
- storage 1476
- strategic 2270
- structuring project-related 1993
- supply of 537, 538
- support system 591
- technical task 1141
- technology 1262, 1475
- trading enterprises 2408
- transmission 1476
- Information behaviour 501
- influence of education 498
- influence of income 498
- Information systems** 292, 293, 581, 612, 674, **1130**, 1477, 1682, 2358
- activation forms of 1136
- cognitive 1131
- computer-based 1071
- consultancy 1132
- deontic 1132
- design of 292
- design process 294

- Information systems
 - differentiation 1131, 1133, 1134
 - functions of 1134
 - generator-active 1136
 - hospital management 1051
 - in-house 2108
 - marketing 295, 1421
 - organisational consequences 1140
 - organisational theory 1640
 - **personnel** 1681, 1716
 - portfolio of 296
 - reporting 1136
 - strategic 2289
 - strategic planning of 296
 - structure of 1134
 - supply types 1136
 - technological support for 1138
 - types of 1131
 - user-active 1137
- Information technology 261, 1138, 1261, 1262
- Infrastructure 1758
 - plant location 1759
 - system 120
- Innovation** 17, 128, 257, 263, 795, 1030, 1069, 1073, 1144, 1574, 1878, 2108
 - adoption of 1144
 - diffusion 1144
 - economic analysis of 1153
 - generation 1144
 - initial impulses 1146
 - management 1144
 - obstacles 1146
 - opportunities 1148
 - product 1151
 - project 1987
 - risk 1146, 1148
 - strategic planning 1153
 - strategic position of the firm 1151
 - technical 8
- Innovator 307
- Inpayments 2237
- Input-output analysis 661, 964, 2113
- Insolvency** 405, 822, 1158, 1745, 1847
 - avoidance 1159
 - cause of 1161
 - commercial factors causing 1162
 - compensation 2223
 - credit lines on movables goods 1160
 - economic analysis of the law of 1160
 - law 405, 1159
 - material contents of 1159
 - politico-economic significance of 1161
 - prevention of 1161, 1162
 - reform of the law of 1164
 - research into 1161
- Installation costs 1762
- Institute for Research on Medium Sized Business 2012
- Institute of Accountants and Auditors 2030
 - advertising 138
 - countervailing 415
 - private 726
- Insurance** 20, 1167
 - academic science 1171
 - accident 1170, 1340, 2220
 - business management 1173
 - characteristics of private 1168
 - classes of 1170
 - companies 392, 950, 1169
 - compulsory 2216
 - credit 1171
 - decision 1174
 - direct 1541, 1544, 1170
 - economics 1173
 - foreign-exchange option 980
 - foreign relations 1170
 - group 1175
 - health 9, 21, 1170, 1340, 2218
 - Hermes credit 981
 - industry 1167
 - insolvency 1546, 1751
 - law 393, 1772
 - legal expenses 1171
 - life 1170
 - loss and profit 1171
 - medical 1052
 - motor 1171
 - needs-based theory of 1172
 - non-genuine accident 2220
 - operational research 1557
 - organisation 1175
 - pension 1340, 2215
 - policy holders 1169
 - policy law 397
 - private 1167
 - property 1170
 - social 1167
 - social security 2215
 - statutory national scheme 1539
 - supervision of 1168
 - Supervisory Board 10
 - system of social security 2215
 - theories 1171
 - third party liability 1171
 - unemployment 1300, 2221
- Integration 118, 129, 1177, 1263, 1603
 - customer services 670
 - data 117
 - ex-ante, ex-post 1645
 - full 1717
 - instruments 1183
 - partial 1717
 - pre-situational 1391
 - simultaneous 1717
 - social 2214
 - successive 1717
 - vertical 1365, 1367
- Integrative planning** 1177
 - computer-based models 1184
 - goal-oriented 1179
 - types of 1178
- Intelligence, artificial 675
- Intensity 1915
 - depreciation 940
 - material 940
 - personnel 940
 - splitting 1916
- Inter-firm and intra-firm comparisons** 1199
 - comparability of data 1204
 - fields of 1200
 - findings of 1203
 - purpose of 1200
- Inter-firm comparison 1678
- Inter-firm cooperation** 1189
 - aim of 1191
 - associations 1195
 - cartels 1195
 - characteristics 1190
 - constraints 1195
 - cooperative actors 1190
 - effects 1195
 - joint venture 1194
 - law 1196
 - morphology 1192
 - national economy 1196
 - structure 1192
 - trade associations 1195
 - typology 1192
 - vertical 1195
- Interdependence, parameter 1944
- Interdisciplinary research 288
- Interdisciplinary system 275
 - calculatorial 2060
 - constitutive 581
 - equalisation 1817
 - of the enterprise 587
 - pooling of 483
 - protection of 1817
 - public 587
- Interest payment 820
- Interest rate 256
 - real 2441
 - reduction 2109
 - risk-free Euro-currency 980
- Interest securities, fixed 2439
- Interfaces, design of 1261
- Intermediaries
 - financial 387, 389, 392
 - marketing 1438
 - payment transaction 1658
- Internal
 - accounting 82, 85
 - bookkeeping system 242
 - check 350
 - control 1021
 - financing 1003
 - group auditing 1213
- Internal audit** 1208
 - three levels of 1214
- Internal auditing
 - external annual auditing 1216
 - history of 1208
 - task of 1209
 - control and system departement 1214
 - professional associations 1217
- International accounting** 1219
 - contextual variables 1223
 - goal variables 1225
 - instrumental variables 1220
 - standardisation and harmonisation 1228
- International business
 - incidence of 1505
 - taxation 1505
 - theory 1501
- International Chamber of Commerce 1238
- International corporation, audit 2030
- International marketing** 1231
 - communication 1234
 - contract policy 1238
 - development 1232
 - information 1234
 - instruments of 1238
 - multinationals 1239
 - organisation of 1239
 - portfolio strategies 1237
 - risk management 1238
 - significance of 1231
 - standardisation 1234
 - strategies 1234
 - variation 1234
- International Public Relations Association 2066
- Internationalisation 1225
- Interval, confidence 321, 324
- Intervention, state 2411
- Invalidity 1538
- Invention 1099
- Inventory 174, 216
- Inventory and balance sheet book 220
- Inventory management** 1240
 - typology of stores 1241
- Inventory safeguards 1251
- Investment 147, 902, 1001, 1045

- analysis 934
- business 713
- company 393, 2109
- contract 1049
- decision 1032
- decision problem 377
- direct 725
- financing 949
- foreign 337, 974, 1500
- income 902
- individual 895
- measurement 383
- operational research 1560
- personnel 128, 1672
- planning capital 365
- policy 683, 2306
- portfolio 897
- return on 381, 771, 772, 941, 2103
- service 2181
- state-owned enterprises 2262
- statement 1004, 1007
- theory 261, 2305
- total 897
- Investment Act 393
- Investment plan, multiperiod capital 361
- Investor
 - institutional 392, 950
 - safeguarding of 396
- Involvement 992
 - high 2067
 - low 139, 2067
- Iso-contribution curve 527

J

- Job 1257
 - allocation 2499
 - analysis 1268, 2002
 - content 1261
 - data bank 1684, 1686
 - description 134, 1257, 1268, 1628, 1630, 1632, 2004, 2473
 - difficulty 2477
 - dissatisfaction 2004
 - enlargement 2495
 - enrichment 2495
 - fulfilment 1263
 - grade system 1268
 - integration 1260
 - order costing 637
 - plan 1712
 - ranking system 1268
 - rotation 134 2496
 - satisfaction 1111, 2004, 2494
 - schedules 1899
 - scheduling 1903
 - sharing 2487
 - specification 1631
 - structure 1263
 - supervision 1900
 - task-oriented design 1622

- Job design** 251, **1257**, 1478, 1530, 1622, 2493
 - analysis 1259
 - constraints for 1259
 - framework of 1259
 - information technology 1262
 - objectives 1258
 - optimal 1259
- Job evaluation** 830, **1265**, 1266, 2462, 2475
 - analytical processes 1269
 - assessment of 1271
 - methods of 1267
 - summarising processes 1268
 - weighting of requirements 1271
- Job safety
 - industrial 1341
 - law on 1342
- Joint
 - demand 1947, 2413
 - financing 1947
 - production 639, 808, 810, 1893, 1947, 2412, 2414
 - stock companies 1325
 - supply 2414
 - venture 1096, 1194
- Joint Committee of German Trade and Industry 40, 45
- Just-in-time 1374
- Justice, social 9
- Justification, context of 2135, 2144

K

- Knowledge
 - company-specific 1295
 - empirical-nomological 1135
 - epistemical 674
 - factual 1135
 - heuristic 674
 - inferential 675
 - methodological 1135
 - scientific 2352
 - target-oriented 1135
 - technical 2352
- Knowledge-based system 969

L

- Label 231
- Labour 1336
 - allocation of 1291
 - availability 2478
 - characteristics of 1299
 - condition of human 830
 - costs 996, 1672
 - court 418, 1290
 - demand 1291
 - director 421, 425, 2045

- disputes 434
- division of 746, 1257, 2249
- effectiveness 2478
- efficiency 1724
- employed 1338
- factor 2197
- force 2478
- full-time 2486
- income 1983
- intensity 2373
- marginal productivity theory 2476
- outside 2490
- potential 1297
- productivity 1675, 1678, 1730
- shares 1980
- shortage of 1710
- supply 1291
- temporary 2489
- theory 254
- turnover 1678
- Labour agreements
 - collective 1284
 - plant 1284
- Labour law** 582, **1277**, 1338, 1339, 2339
 - codetermination 1282
 - collective 583, 1279
 - diversity 1280
 - functions 1281
 - historical background 1278
 - individual 583, 1279
 - paid employees 1279
 - principle of social self-government 1281
 - social need to protect paid employees 1281
 - structure 1278
 - system of 1279
 - uniformity 1280
- Labour market 747, 1291, 1714, 1717, 2474
 - concept of 1292
 - corporate research 1291
 - demand 1296
 - employment 1296
 - internal 1294
 - policy 1292
 - research 1291
 - structure of 1293
 - supply 1296
- Labour market and unemployment** 1291
- Labour-oriented approach 282
- Labour-oriented theory of management 1303
- Lagging 982
- LAN 1534
- Land Guild Association 2374
- Law Against Restraint of Competition 2015, 2152
- Law Concerning the Placement of Labour and

- Unemployment
- Insurance 2215
- Law of diminishing returns 654, 1921, 1930
- Law of Promoting Berlin 336
- Law of the Social Code 2214
- Law on Codetermination in the Mining, Iron and Steel Industries 2389
- Law on Incentives for Small and Medium-Sized Business 2015
- Law on Job Safety 1342
- Law on Technical Devices of Work 1342
- Law on the Protection of Employees 1341
- Layout
 - planning 1912
 - plant 1774
 - profit and loss account 1958
- Leadership** 167, 170, 171, 1114, **1302**, 1390, 1579, 1699, 2005
 - American theories 1310
 - capital-oriented theory of 1303
 - codetermination 1309
 - consultancy 1312
 - differences in 1579
 - epistemological debate 1309
 - German research 1307
 - humanisation 1309
 - institutional differences in research 1311
 - interactive 1308
 - principles of 1578, 2049
 - relationship between theory and practice 1312
 - socio-ethical 1309
 - socio-political perspective 1309
 - theory of 1303, 1306
- Learn-shop 2497
- Learning
 - goals 132
 - pattern of 705
 - process 132, 237, 2127, 2285
- Leasing** 700, **1316**
 - financial 951, 1317
 - hidden costs of 1319
 - hidden costs of financial 1321
 - non-tax cost advantages 1318
 - operating 1317
 - personnel 1670, 2489
 - tax cost advantages of 1318
 - types of 1316
- Ledger 348
 - budget 350
 - main 216, 220

- Legal forms 421
 - German business organisation 1325
 - state-owned enterprises 2260
 - tax planning 2343
 - tax policy 338
 - variety of 1323
Legal forms of German business organisation 1323
Legal requirements for production 1336
 - general features 1336
 Legal succession, universal 545
Legislation, social 2213, 2214
 Leisure, emphasis on 2475
 Lender 946
 - motives of 696
 Leverage
 - effect 696, 890
 - equation 773
 - financial 936
 Liability 107, 444, 447, 449, 1330, 1829, 2228, 2338
 - account 2228
 - accounting principle 1829
 - consolidation 485
 - contingent 450, 702
 - joint stock companies 1331
 - monetary 1119
 - product 1884
 - tax balance sheet 2336
 - uncertain 1829, 1831
 Licences 2300
 - compulsory 1100
 - granting 1103
 Licensing
 - account 2352
 - international trade 2353
 - policy 1103
 - system 2048
 - trade, international 2353
 Liens
 - on land 698
 - on movable goods 698
 Life cycle, pricing policy 1808
 Life style typologies 1446
 Limited partnership 1325, 1652
 - with a private limited company as general Partner 1327, 1654
 Line system 1623
 Liquid asset, composition statement 1004
 Liquidation 335, 1748, 1749, 2105
 Liquidator 1748
 Liquidation period, self-1350
Liquidity 105, 894, 899, 901, 905, 917, 946, 953, 1001, 1053, 1348
 - analysis 936
 - assets 1350
 - cash-related 1348, 1349
 - determination of 1350
 - evaluation 1352
 - goods-related 1348, 1349
 - of firms 1352
 - pledgeability 1351
 - policy 1348
 - ratio 2098
 - risk 1352
 - transferability 1350
 Living standard 1539
 Load bearing principle 619
 Load method 808
 Loans 699, 949, 1331, 1355
 - back-to-back 982
 - capital 1549
 - long-term 699
 - mortgage 699
 - negotiation 1358
 - note 950
 - of credit 1356
 - option 700
 - parallel 982
 - partial 695
 - participating 695
 - portfolio decision 1360
Loans and credit 1355
 - individual 1356
 - theory of 1356
 Lobbying 1193
 Locality principle 489
 Location 335
 - plant 747, 1753
 - polygon 1756
 - problem 1762
 - profile of 1761
 - tax planning 2342
 - tax policy 336
 - theory 150, 1755
 Lock-out 435
Logistics 1363, 1467, 1477, 2410
 - changing task environment of 1365
 - current trends of 1373
 - development of 1364
 - industry-wide level 1371
 - instrument of sale policy 1366
 - management by differentiation 1369
 - management of business 1369
 - role of 1364
 - scientific treatment 1367
 - transport 1365
 Logit analysis 758
 Lohmann-Ruchti effect 719
 Lombard 398
 Lorenz curve 318
 Loss 330, 1656, 2096
 - account 102, 217, 475, 519, 720, 733, 879, 1677, 2228
 - anticipated 179
 - anticipation 180
 - audit 158
 - partial 1830
 - participation 1983
 - planned 2236
 - potential 180
 - principles for annual 1826
 - statement 2303
 - take-over 546
 Loss appropriation 1967, 2047
 Lot size 1248, 1857
 Lot size model 1250
M
Maintenance 1377, 1772, 2221
 - capital 1818
 - computer-assisted 1378
 - costs 1377
 - data 1382
 - department 1382
 - extended planning models 1379
 - optimum policy 1382
 - planning 1377, 1381
 - plant 1767, 1775
 - preventive 1380
 - strategies 1378
 Majority holding 1037
Make or buy 807, 1104, 1247, 1385
 - decision calculus 1388
 - decision conditions 1387
 - decision goals 1385
 - decision object 1386
 Man-machine-combination 1620
 Man-machine system 1476
Management 132, 792, 992, 1109, 1390
 - accounting 90, 1219, 1955
 - administrative 2035
 - advisory bureaux 2011
 - agricultural 150
 - American theories 1310
 - areas of responsibility 1391
 - audit 1210
 - board 416, 420, 422, 425, 709, 1329
 - business logistics 1369
 - by communication policy 458
 - by individuals 1305
 - cash 916
 - central 1036
 - challenge 1396
 - concept 1983
 - consultants 1400
 - control 2051
 - cooperation 1196
 - cooperation in implementation 1075
 - cooperative 557
 - cooperative associations 554
 - cost 641, 1679
 - crisis of middle 1396
 - data processing 682, 1690
 - derivative 1392
 - development 1077, 2289
 - engineering 1552
 - ensuring viability of a company 1391
 - ethics 1303
 - failure of 1747
 - **financial 352, 899, 909, 945**
 - firm's instrumental functions 1304
 - foreign-currency cash 979
 - **foreign exchange 902, 905, 972**
 - foreign-exchange risk 979
 - **forestry 983**
 - functional problems 1391
 - grid 1596
 - holistic 1308
 - hospital 1045, 1048
 - hospitality 2365
 - implementation 1074
 - industrial science 1888
 - information resource 1140
 - information systems 1136
 - innovation 1144
 - institution 1394
 - institutional problems 1391
 - instruments of trade 2407
 - integrated material 1461
 - interest 1076
 - international cash 902
 - **inventory 1461, 1240**
 - labour-oriented theory of 1303
 - line 236
 - lower 1394
 - market-oriented 1428
 - material 1460, 1461, 1902, 2115
 - meaning of 1390
 - middle 247, 1394
 - multinational corporations 1504
 - neutral 1074
 - of conflict 565
 - of systems 1306
 - **office 1476, 1530, 2500**
 - opportunity 1144
 - **personnel 1503, 1598, 1682, 1689, 1695, 1706**
 - planning system 1732
 - plans 986
 - **plant 1765**
 - **portfolio 1735, 1787**

- primary 1392
- problems of cooperative 554
- process 1391, 1900
- product 2176
- production 1897
- production data 1900
- professional image 1394
- project 1093, 1562, 1987
- public relations 2066
- quality of 2014
- ratio system 2103
- responsibility 416, 684
- risk 1144, 1238
- sales force 2167
- scientific 1106
- senior 1032, 1723
- setting transfer prices 576
- span of 1606
- start-up 309
- store 1241, 1243
- **strategic** 301, 305, 671, 1753, **2283**, 2286
- studies 276, 2295
- support 1074
- system 301
- systematic 1308
- techniques 1733
- theory of leadership 1306
- top 236, 260, 901, 1077, 1394, 2226
- tourist industry 2364
- trading enterprises 2404
- training 127, 2450, 2451
- venture 312
- vulnerability 973
- waste 811
- Management accounting
 - foreign-exchange 978
 - profit 472
- Management consultancy** 1400, 1701
 - decision-making problems 1403
 - function of 1400
 - institutionalised 1407
 - problems of 1408
 - process 1406
- Management Information System 113, 152
- Management models 1308
- Management progress, economic-rational 1392
- Management report, consolidated 159
- Manager 2450
 - control by 1328
 - personnel 425
 - potential 2451
 - transfer of 1505
- Manpower scheduling 1903
- Manufacturer 2370
 - waste caused by 2112
- Manufacturers 516
- Marginal enterprises 1161
- Market 1413, 1455
 - agricultural 19
 - **capital** 256, **387**, 948, 2042
 - characteristics 1801
 - concept 1455
 - dominance 2151, 2156
 - efficiency 403
 - evolution 1458
 - financial 902, 2278
 - for corporate control 406
 - forecast 1416
 - forms 1803
 - growth 1789, 1792
 - information 1632
 - labour 747, 1714, 1717, 2474
 - money 387
 - multi-stage 1805
 - penetration of foreign 1236
 - phases 1458
 - price 2057, 2303
 - price method 634
 - procurement 2278
 - product 257
 - production side 747
 - relevant 1456
 - response 1418
 - sales 2278
 - segmentation 461, 1096, 1417, 2278
 - selection of 1236
 - share 1790
 - social 871
 - strategy 1795
 - structure 2162
 - target 1411, 1413
 - test 1450
 - theory of structure 1456
 - transport 2413
 - volume 1790
 - world labour 747
- Market actions, spontaneous 50
- Market definition 1456, 1457, 1458
- Market economy, social 2474
- Market evolution, forecast of 1416
- Market-life cycle concept 1458
- Market planning, operational 1413
- Market position 1792, 2279
 - analysis 669
 - relative 1789
- Market power, countervailing 1196
- Market research** 251, 261, 494, 1096, 1387, 1420, **1444**, 1445
 - analysis of sales 1448
 - attitudes 1446
 - economic 1448
 - mathematical-statistical method 1450
 - methods of 1446
 - results 1451
 - techniques 1449
 - trade research 1451
- Market share, analysis of 1448
- Market value
 - maximisation 402, 626
 - principle 882
- Marketing 1428, 1878
 - approaches of modern 1432
 - audit 1423
 - behavioural science approach 1434
 - budgeting 1420
 - communication 1238
 - consumer goods 494
 - contingency approach 1435
 - decision 1093
 - decision-oriented approach 1433
 - development 1232
 - goals 665
 - **industrial** 1090, 1438
 - information 1234
 - information systems 295, 1421
 - instruments 461, 664, 1238
 - intermediaries 1438
 - **international** 1231, 1234
 - multinational 1239
 - non-business 501
 - non-profit 1439
 - objectives 1419
 - origin of 1090
 - perspective 1939
 - portfolio strategies 1237
 - product 150
 - push strategy 2173
 - research 1445
 - risk management 1238
 - services of 1439
 - situational approach 1435
 - standardisation 1234
 - strategic 1413, 1439
 - strategies 1234
 - system-oriented approach 1432
 - tourist 2365
 - variation 1234
 - vertical 509, 511, 742, 1438, 2172
- Marketing channel 742, 743
 - strategies for 744
 - typologies of 740
- Marketing international strategies 513, 514, 1232
- Marketing-mix 258, 1951
 - planning 1417
- Marketing planning** 527, **1410**, 1413, 1558
 - aggregation level in 1422
 - coordination 1423
 - information bases 1420
 - operational 1412, 1423
 - organisation of 1422
 - practice 1424
 - situational analysis 1414
- strategic 1412, 1423
- techniques 1420
- Marketing policy 664
- industrial marketing 1093
- instrument of 1800
- trade based 739
- Marketing systems 511ff.
 - basic agreements 513
 - contractual 2163
 - **contractual vertical** 509, 744, 1418
- Marketing theory** 1093, 1427, 1459
 - behaviour-oriented 277
 - context of application 1438
 - context of discovery 1436
 - context of justification 1437
 - decision-oriented 741
 - historical development 1427
 - sectoral 1438
- Markets** 1455
- Maslow's hierarchy of needs 1493
- Material 1469
 - display 2170
 - flow 1463, 1467, 1475, 1563, 2111, 2113
 - handling equipment 1467
 - scheduling 1903
 - secondary raw 2115
 - waste 2112
- Materials management** 1460, 1902, 2115
 - data processing 1469
 - decision-making 1464
 - decision tools 1468
 - development of 1460
 - emancipation of 1464
 - integrated 1461
 - investment calculation 1469
 - objectives 1564
 - operational research 1569
 - optimum 1464
 - process analysis 1468
 - procurement process 1462
 - ratios 1468
 - storage process 1463
 - utility value analysis 1469
- Maturity, concordance of 1352
- Measurement 1449, 2142
 - central tendency 319
 - concepts of 497
 - ergonomic 837
 - informational 1817
 - motivation 1496
 - payment 1817
 - statistical 2093
 - adaptive 644

- Measurement, emergency 2107
- structural 2108
- Mechanisation 130, 1672, 2254
- development 1477
- stages of 1472
- Mechanisation and automatisisation 1471**
- Media
- advertising 141
- analysis 1451
- public relations 2065
- selection models 142
- Merchandising 2172
- Merger 1747**
- condition 1042
- method 483
- acceptance 324
- analytical 2136
- average value 2437
- black-box 2318
- convergent 1571
- deductive 2137
- heuristic 1572
- interactive 1572
- multivariate 2143
- proportional 488
- ratio 1712
- statistical 315
- temporal 491
- terminal digit 320
- Method banks 591, 676, 969, 1477, 1684, 1687
- design of 676
- documentation 677
- users 676
- Method collection 676
- Microelectronics 1474, 1576
- Model
- contractual 2045
- input-output 1779
- multi-period 1806
- of questioning 1449
- optimisation analytical 1186
- Model bank 1684, 1687
- Modigliani-Miller 955
- hypothesis 256
- propositions 401
- theorem 623
- Money 1659
- loan 1355
- market 387
- supply 8
- surrogates 1659
- Moneylenders' Act 2049
- Monopoly 1284, 1806, 2495
- commission 2157
- price 1801
- regional 13, 806
- Morphological box 962
- Morphology 1034, 2141
- Motivation 128, 129, 131, 259, 499, 776, 783, 836, 992, 1258, 1392, 1490, 1530, 1594, 2005, 2074, 2474**
- behaviour 1496
- measurement of 1496
- process 1492
- research on 1492
- sources of 1494
- structure 1113
- system 1495
- theory of 1492
- types of 1495
- Motive 1495
- Multinational corporations 1499**
- control 1504
- financing 1505
- organisation 1503
- personnel 1503
- planning 1504
- procurement 1502
- production 1502
- research 1501
- significance of 1500
- taxes 1505
- Multinational group 1010
- Multinationals, international marketing 1239
- Mutual Benefit Association for Pension Security 1546
- N**
- National Working-Time Investigation Committee 2462
- National Confederation of German Employers' Associations 798
- Negotiation 568
- phase 2355
- private 2056
- Neobehaviourism 277
- Net asset value 2436
- Net assets maintenance concept 1122
- Net income determination 1962
- Net position 978
- Net profit ratio 770
- Net value added 471
- Net working capital 1007
- Net worth 110
- Network 1561, 1759, 2127
- analysis 1857
- computer 684
- payment transaction 1661
- planning method 1988
- planning technique 1993
- techniques 2127
- No Names 228, 232
- Non-profit organisations 549, 1513**
- commitments 1517
- forms of 1513
- justification 1515
- market roles 1517
- objectives 1515
- tensions 1517
- Normalisation of chance expenses 614
- Norms 2250, 2251, 2253
- categories 2251
- content 438
- establishment 2250
- Note loan 950
- Nuclear Law 1344
- Nuisance 1346
- area-related protection against 1346
- plant-related protection against 1246
- product-related protection against 1346
- O**
- Objectives 1029, 1033, 2093
- accounting 349
- administration 2033
- administrative 2035
- basic 303
- company 1711
- **corporate 426, 602, 1754**
- cost 616
- distribution 742
- environment 812
- hospital 1050
- marketing 1419
- multiple 1031
- process 1854
- profit appropriation 1967
- research 315
- securing 303
- structure 2430
- supervision 2311
- Obligation, annotational 450
- Obligation to a third party 1829
- Observation 1449
- Occupational safety 21, 1521**
- administrative motives 1523
- agencies concerned with 1524
- company level 1526
- economic motives 1524
- legal agencies 1525
- legal motives 1523
- material motives 1524
- monitoring success 1528
- moral and ethical grounds 1523
- object of 1527
- objectives 1521
- reasons for 1523
- strategies 1527
- technical supervisory organisations 1525
- Office
- communication 1473, 1536
- equipment 1533
- information 1473
- organisation 1532
- technology 1534
- Office design 1531
- communication needs 1531
- costs 1532
- users' preferences 1532
- Office management 1476, 1530, 2500**
- Old-age benefits 1538**
- influence on liquidity 1547
- influence on operating results 1547
- influence on overall company financing 1549
- Oligopoly 17, 1803, 1809, 2156
- heterogenous good 1804
- homogeneous goods 1803
- Opening balance 1797
- Operating
- factor 2405
- income statement 2189
- leasing 1317
- net income 1009
- planning 2289
- result 2192
- Operational accounting
- closed cost unit 2192
- open cost unit 2192
- **short-term 632, 2187, 2188, 2189**
- Operational audit 1209
- Operational planning 1181, 1736
- Operational research 704, 1071, 1551
- agriculture 1556
- algorithmic component 1571
- application 1469, 1784
- armed forces 1557
- banking 1557
- basic industries 1554
- chemical industry 1555
- components of 1571
- construction industry 1556
- corporate planning 1560
- data acquisition 1572
- data processing 1572
- decision models 1567
- decision theory 1566, 1571
- department 1553, 1554
- electrical engineering 1556
- energy supply 1555
- finance 1560
- food production 1556
- historical overview 1551
- insurance 1557
- interdisciplinary character of 1561
- inventory control 1559

- investment 1560
- mechanical engineering 1555
- method 648
- model 1561, 1570
- **modelling 1564, 1779, 1857**
- motor industry 1555
- oil industry 1555
- personnel 1559
- process 1561
- production 1558
- public authorities 1557
- public transport 1556
- purchasing 1558
- research and development 1559
- techniques 1561
- trade 1556
- transport 1559
- Operational research applications 1550**
- Operational research modelling 1564, 1779, 1857**
- Opportunity cost 255
- Optimisation 1186
- Option 401, 981
 - bond 951
 - call 980
 - foreign-exchange 976, 980
 - put 980
 - right 2345
- Order governing places of work 1342
- Order price 527
- Order quantity 1245, 1864, 1868
 - economic 1864
 - optimum 1249
 - planning 1864
- Order size model, dynamic 1868
- Ordering policy 1245
- Organisation 1505, 1575
 - accounting 86
 - audit 160, 1212
 - basic functions 1634
 - bookkeeping 219
 - budgeting 235
 - centralisation 1610
 - chart 1629
 - communication 458, 1614
 - company 1618
 - complexity of 130
 - configuration 614, 1604
 - controllership 539
 - cooperative management 566
 - coordination problem 570
 - craft sector 2374
 - culture 1594
 - customer services 670
 - data processing 673
 - decision-making 708, 1621
 - department 1621
 - design 1610, 1632, 2492
 - design of process 692
 - development 795, 2498
 - differentiation 1604
 - distribution 736
 - divisional structure 1602
 - efficiency 1635
 - environment of 1595
 - forest enterprises 984
 - formalisation 1614
 - forms 1071, 1604
 - framework 1642
 - functional 1606
 - German business 1323
 - German firms 1577
 - hierarchical structure 1606
 - high elasticity 1480
 - hospital management 1048
 - information systems 1140
 - insurance 1175
 - international marketing 1239
 - job plan 1712
 - manuals of 1628, 1631
 - marketing planning 1422
 - matrix 1734
 - matrix model 1610
 - matrix project 1990
 - multidimensional structure 1610
 - multinational corporation 1503
 - non-profit 549, 1513
 - objectives of 1595
 - office 1532
 - personnel 1711
 - personnel information system 1689
 - personnel management 1701
 - position 1621
 - private limited company 1846
 - process 1618, 1850, 1851, 2250
 - production 150, 1893
 - progress 748, 749
 - project 1989
 - psychology 1995
 - public 345
 - research and development 2128
 - research on 1641
 - rules 1635
 - sales 736, 2171, 2172
 - self-coordination
 - self-help 552, 2382
 - standardisation 1614
 - statutes of 1628
 - stock exchange 390
 - strategies 1641
 - suggestion processing 791
 - system-oriented structure 1606
 - tax 2342
 - tax planning 2348
 - theory 1634
 - trade union 2383
 - types of project-oriented 1989
 - unit trade union 2384
 - vocational training 2449
 - work 1106
 - work flow 157
- Organisation of the economy in the Federal Republic of Germany 35**
- Organisation structure 747, 749, 1071, 1603, 1618, 2374
 - classical 1618
 - contingency approach 1619
 - modern approaches 1618
 - neo-classical 1618
- Organisation theory 251, 286, 748, 1071, 1593, 1595, 1597, 1633, 1850, 1853, 2001**
 - approaches 1636ff.
 - behaviour oriented 278, 1637
 - ethically-based 250
 - focal points 1635
 - objectives 1634
- Organisational
 - arrangement 157
 - buying behaviour 1092
 - climate 1111
 - control 1585
 - deficiencies 1627
 - development 1480, 1586
 - framework 573
 - planning 1585
 - research strategies 1642
 - **structure 1586, 1617**
 - techniques of documentation 1629
- Organisational culture 1575, 2003**
- Organisational design 1423, 1477, 1478, 1480, 1581, 1597**
 - detailed structure 1588
 - framework structure 1586
 - instruments 1585
 - political dimension 1583
 - process 1584, 1588
 - purpose of 1582
 - stages 1583
 - strategy 1588, 1589
 - tactics 1588, 1590
 - task of 684
 - techniques 1591
 - types of 685
- Organisational development 115, 128, 1593, 1999, 2006**
 - change 1596
 - change agents 1597
 - client system 1598
 - objectives 1595
 - participants 1597
 - processes 1596
- Organisational forms 1601**
 - choice of 1613
 - configuration 1604
 - design of 1601
 - differentiation 1604
 - historical development 1602
- Organisational structure 670, 901, 1617, 2000**
 - analysis of design elements 1619
 - business policy 1614
 - chain of command 1623
 - decision-making unit 1622
 - departments 1622
 - design of 684
 - differences in 1577
 - divisional 1578
 - environment 1614
 - functional model 1606
 - German company law 1649
 - line system 1623
 - multidimensional 1610
 - one-dimensional 1606
 - positions 1621
 - product/market model 1608
 - regional model 1609
 - sub-system 1621
 - supplementary system 1623
 - synthesis of design elements 1620
 - system of permanent tasks 1623
 - system of temporary tasks 1624
- Organisational techniques 1626**
 - brainstorming 1631
 - decision-making 1631
 - evaluation 1631
 - implementation 1632
 - purpose of 1627
- Out-sourcing 1369
- Outlays 863
- Outpayments 2237
- Over-indebtedness, legal concept of 1163
- Overdraft, current account 700
- Overhead 637
 - rates 637
 - value analysis 649
- Overtime 1296, 2488
- Overvaluation 1333
- Owner
 - failure of 1747
 - interest of 603
- Ownership
 - disposal right 1121
 - economic 176
 - private 582
 - public 2038

- Ownership, separation of 584
- wealth 604
- P**
- Panel
- analyses 2176
 - household 1450, 1451
 - individual 1451
- Paradigm
- equality 571
 - neo-classical 1299
- Participation 414, 1064, 1110, 1579
- aims of 1978
 - basis 1979
 - certificates 779, 2109
 - employee 1976
 - list of 929
 - quasi-equity 777, 779
 - rate 787
 - user 123
 - value added 1969
- Participatory role 1197
- Parties, interested in the annual account 1325, 1817
- Partnership 328, 1650
- accounting 1655
 - atypical dormant 1653
 - auditing 1655
 - codetermination 1659
 - determination of profit 1332
 - disclosure 1655
 - dormant 779, 1325, 1653
 - general 1325, 1652
 - important types of 1651
 - legal model of 1650
 - liability 1330
 - limited 1325, 1327, 1652, 1653
 - model 1071
 - operational splits 1654
 - partly limited by shares 1326
 - plant disclosure 1748
 - publicly held 1654
 - statutory forms of organisation 1652
 - taxation 1655
- Partnerships and sole traders 1649**
- Patent 1099
- economics of 1154
 - legislature 1100
 - policy 1102
 - pool 1104
- Patent Cooperation Treaty 1100
- Pay
- arrangement 2478
 - as you go 1542
 - back method 382
 - internally published scales 2473
 - per view 457
- policy 1728
- Pay-off period 1350
- Payment 862, 907
- account of assets 2228
 - bonus 2458
 - documentary 1667
 - forms 862, 1659
 - hourly 2459, 2481
 - in- 2237
 - liability 1162
 - means of 1659
 - night work 2484
 - non-documentary 1667
 - out- 2237
 - performance 1979
 - piecework 2458, 2481
 - pre- 447
 - premium 2483
 - real economic 862
 - significance 863
 - store of 1828
 - structure 1295
 - surplus of 467
 - tax 2304
 - techniques 2478
 - time-related 2458
 - welfare 2214
- Payment system 2457
- bonus 2464
 - choice of 2469
 - determination of 2464
 - development of 2460
 - incidence of 2459
 - piecework 2466
 - time-related 2464
 - types of 2458
- Payment transaction 1658
- business strategies for 1668
 - cash 1660, 1662
 - cashless 1662, 1663, 1666
 - electronic 1664
 - institutions 1660
 - intermediaries 1658, 1660, 1668
 - international 1659, 1661, 1666
 - mixed 1662
 - national 1658
 - network 1661
 - non-cash 1660, 1662
 - straightforward 1667
- Payments transactions and clearing systems 1657**
- Penetration policy 258
- Pension
- benefit 2217
 - claim 1751
 - company scheme 1961
 - dependents' 2221
 - funds 1541, 1543, 1671, 1677, 1971
 - injury 2221
 - insurance 2215
 - old age 2217
 - orphans' 2217
- Pension Benefits Act 1540
- Pension scheme 1538
- company 1539
 - legal basis 1540
 - significance of 1539
 - types of 1541
- Performance 348, 1889, 2476
- evaluation 1982
 - function 2476
 - measures 1980
 - normal 2466
 - operation 2412
 - payment 1979
 - planned 2237, 2241
 - rating 2477
 - standard 2466, 2477
 - target 169
 - worker 2465
- Performance accounting 2189, 2235, 2241, 2246
- approaches 2237
 - decision-oriented 2244
 - planned 224
 - structure of 2241
- Performance concepts 613
- Personal
- advancement 1714
 - budgeting 1679
 - characteristics 1686
 - contract 1235
 - cost accounting 1677
 - costs 999, 1691, 1708
 - data bank 1684, 1686
 - data protection 1716
 - department 1699
 - development 127, 791, 1728
 - financial accounting 1676
 - financial accounts 1776
 - information system 1716
 - investment 1672
 - latent costs 1708
 - leasing 1670, 2489
 - multinational corporations 1503
 - operational research 1559
 - requirement 1705, 1711, 1717
 - research and development 2127
 - selling 2161
 - training 1714
- Personnel costs 999, 1670, 1691, 1730**
- charging 1676
 - forms 1670
 - recording 1676
 - scope of 1672
 - structure 1672
- Personnel information system 1681**
- application areas 1683
 - components 1684
 - cost-benefit analysis 1691
 - data security 1692
 - operation 1689
 - organisation 1689
 - privacy security 1692
 - problems 1690
 - structure 1684
- Personnel management 251, 1598, 1682, 1689, 1695, 1706**
- development of 1696
 - institutionalised 1700
 - organisation of 1701
 - research 1702
- Personnel planning 132, 1296, 1678, 1688, 1700, 1705, 2126**
- areas of 1711
 - concepts of 1705
 - costs 1715
 - deployment 1713
 - development of 1706, 1707, 1714
 - external structuring 1716
 - integration 1716
 - internal structuring 1711
 - models 1728
 - policy 1706
 - recruitment 1713
 - retention 1713
 - risk in 1715
 - uncertainty in 1715
- Personnel policy 1689, 1697, 1699, 1706, 1719, 2473**
- conceptual framework 1721
 - decision-makers 1723
 - determinants of 1725
 - economic objectives 1724
 - instruments 1728, 1729, 1730
 - international 1505
 - objectives 1724, 1725
 - theoretical basis 1722
- Personnel recruitment 1713**
- Personnel requirements 1711**
- Personnel work**
- fundamentals of 1697
 - responsibilities for 1699
 - subject of 1699
- Phase-theorem 705, 1031**
- Plan 958**
- depreciation 1773
 - deviation from 1784
 - financial 598
 - management 986
 - social compensation 1751
- Planned**
- evolution 2284
 - loss 2236
 - performance 2237, 2241
 - profit 2236
- Planned cost 2236, 2237, 2241**
- application of 2246
 - conceptual basis of 2237
 - decision-oriented 2242
 - structure of 2241
- Planning 91, 228, 535, 574, 958, 1177, 1504**

- accounting 92, 94
- aids 311
- audit 1020, 160
- balance sheet positions 911
- bandwidth 915
- bottle-neck 358
- bottom-up 574, 1736
- business start-up 310
- business systems 125
- capacity utilisation 1081
- capital 902
- capital expenditure 363
- capital investment 365
- capital investment programme 369
- career 425, 1702
- centralised 1736
- combined central-decentral 1178
- consecutive 1810
- corporate 1179
- costs 646, 1783
- data bank 591
- decentralised 1736
- deployment 1713
- deterministic 98
- development 1714
- dynamic 98
- education 132
- expenditure 911
- **financial** 310, 593, 902, 905, **906**, 953, 954, 1181, 2038
- forest enterprises 986
- formal 1734
- hierachically-ordered 370
- horizont 1735
- hospital 1047
- hospital management 1051
- improvement of 241
- income 911
- individual investment 895
- informal 1734
- information system 296
- instrument 2096
- integrated 1088
- integration 1177, 1184
- **integrative** 1177
- investment 954
- investment portfolio 897
- layout 1912
- long-term 1735
- maintenance 1377
- manpower 1700
- manual 1183
- marketing 527, 1410, 1420, 1558
- marketing-mix 1417
- material usage 1088
- medium-term 1735
- meeting 1184
- multinational companies 1504
- network 1988, 1993
- objectives 96, 1180
- operating 2289
- operational 311, 1181, 1736
- option 2345
- order quantity 1864
- organisational 1585
- overall- 1716, 1734
- partial 1180
- period 1411
- **personnel** 132, 1296, 1678, 1688, 1700, **1705**, 2126
- personnel assignment 1088
- personnel costs 1715
- plant 1774
- process 234, 1914, 1914
- product 2250
- **product-mix** 1184, 1779, **1938**
- production 1783, 1893, 1897
- production programme 1940
- profit 720, 2191, 2192, 2245
- programme 2125
- quality 2074
- recruitment 1713
- recycling 2116
- redundancy 1709, 1714
- replenishing 1865
- requirements 1863
- research and development 2122
- retention 1713
- rolling 1737
- sales 527, 1411, 2165
- sales mix 518
- sales programme 1940
- sales promotion 2175
- sales volume 518
- sectoral 97
- sequential 1806
- short-term 1735
- simultaneous 98, 366, 916, 954, 1806, 1809
- static 98
- stochastic 98
- strategic 97, 292, 310, 1180, 1412, 1735, 2108, 2123
- sub-divisional 1734
- successive 98
- supervision 2130
- tactical 97, 1736, 2127
- target 591
- **tax** 2339, **2340**, 2343
- techniques 707, 1071, 1424
- top-down 574, 1736
- total 97
- total corporate profit 1181
- training courses 2448
- transport 1858
- turn-over 720
- variables 94
- working time 2490
- Planning and control system 903
- Planning model 762, 1894
- financial 915
- flexible 98
- rigid 98
- simultaneous 624, 1858
- Planning systems** 1071, **1732**
- elements of 1177
- functions within system of management 1733
- part of management 1732
- sub-systems 1734
- Plant 1744
- accounting 1773, 1775
- administration 1775
- capacity 1769, 1769
- data collection 1384
- decommissioning 1775
- dynamic 1766
- dynamic performance of 1771
- importance 1766
- improvement 1775
- layout of 1753, 1774
- maintenance 1767, 1775
- management life-cycle 1775
- planning of 1774
- procurement of 1774
- replacement 1775
- requiring approval 1345
- static 1766
- suitability of 1768
- types of 1766
- value consumption 1773
- wear and tear 1772
- Plant closure** 1744
- causes 1745, 1746
- classification 1744
- legal provisions 1747
- partial 1749
- social compensation plan 1750
- Plant location** 1753
- choice of 1753
- determining 1755
- distribution of 1758
- facilities in the plant 1761
- infrastructure 1758
- objectives 1754
- single 1755
- strategic decision 1753
- Plant management** 1765
- activities within 1774
- production factor 1767
- Plant models** 1777
- cost estimating 1784
- cost planning 1783
- methodology 1780
- production and cost control 1784
- production planning 1783
- structure of 1778
- Plant suitability, determinants of 1768
- Point system 1270
- Polarity profile 1446
- Policy 1107
- holders 1169
- skimming 258
- start-up 309
- Policy set, purchasing 1468
- Political economy 1161
- Political phenomena, three European conceptual roots of 297
- Polluter-pays principle 812
- Pollution 2112
- air 1344, 1346
- environment 2115
- Polypoly 1803, 1808
- Pontrjagin maximum principles 256
- Portfolio
- analysis 2286
- balances 1793
- business 1788
- customer 1414
- equalised 1793
- origins of 1788
- planning grids 1789
- planning investment 897
- product-mix 1415
- securities 1788
- strategies 1237, 1793
- target 1419
- technology 2273
- Portfolio analysis 1152, 1948
- Portfolio management** 1735, **1787**
- approaches to 1787
- fundamentals of 1791
- prerequisites for 1795
- quantitative aspects of 1795
- Portfolio selection 897
- Portfolio strategy 1237
- Position
- disciplinary 1212
- functional 1212
- open 981
- Positioning 1446
- optimum 1950
- strategy 1419
- studies 1415
- Postponement 1370
- career 1294
- entry 1294
- Power 1495
- potentials 578
- predictive 942
- problem 285
- purchasing 2472
- vacuum 560
- Pre-testing 1450
- Predominance 442, 445
- Preferences 257, 664
- Prejudice 2024
- Premium 980
- Prepayment, customer 701

- Present value, total 919
- Presentation, gross method of 1959
- Presumption, causal 965
- Prevention, principle of 812
- Price 459, 1448
 - anticipated reaction 1810
 - arbitration 2434
 - asked 1799
 - calculating 805
 - cartel 2155
 - competition 461
 - competitive 2058
 - cost 2057
 - determination of selling 527
 - discrimination 1801, 1802
 - elasticity 1349
 - exchange 973
 - factor input 714
 - formation 1799
 - freely agreed 2058
 - launch 1812
 - leader 975
 - limit 528
 - marginal 2434
 - market 2057, 2303
 - monopoly 1801
 - offered 1799
 - order 527
 - periodic change 1812
 - procurement function 658
 - product selling 519
 - range 1812
 - regulation 2300
 - reimbursement 613
 - replacement 2436
 - selling 527
 - special 2170
 - stability 1, 8
 - theory of transfer 1639
 - transfer 255, 647, 1204
- Price limits, determination of
- Price response curve 1804, 1806
- Price response function
 - dynamic 1807
 - static 1800
- Price theory 461, 716
- Pricing
 - basis of suppliers costs 2059
 - capital-asset 261, 626
 - cost 2263
 - cost-plus 2057
 - procedure 613
 - strategy 462
 - transfer 1239, 1506
- Pricing policy** 258, 631, 667, 806, 1238, **1799**, 1809, 2170
 - behaviour 1811
 - dynamic approaches 1806
 - empirical research 1811
 - life cycle 1808
 - marketing instrument 1800
 - multi-stage markets 1805
 - normal 1808
 - static 1801
- Principle of least square 321
- Principles and standard for the accounting system, objectives of 240
- Principles of pricing on the basis of suppliers costs 2059
- Principles of proper bookkeeping and accounting** 156, 185, 220, 224, 225, 323, 480, **1815**
- Privacy and data security** **1834**
- Privacy security 1692
- Private law company 1327
- Private Limited Companies Act 1842
- Private limited company** 29, 470, 477, 583, 823, 948, 1326, **1842**
 - accounting 1847
 - as general partner 1848
 - business start-up 1844
 - dissolution of 1848
 - essential organs of 1846
 - finance 1847
 - general partner 1849
 - historical development 1843
 - legal framework 1842
 - legal structure 1844
 - managerial organisation 1844
 - one-man 1844
 - organisational structure 1846
 - organs 1846
- Problem
 - analysis 1689
 - area 2292
 - epistemological 609
 - horizontal distribution 1198
 - methodological 609
 - solution 1890
 - stability 1198
- Problem-solving
 - process 706, 2276
 - techniques 1627
- Procedural independence 1212
- Procedure
 - choice of 518
 - clocking-in 2487
 - distinguishing 168
 - grading 168
 - grievance 567
 - ranking 168
- Process
 - choice of 1918
 - cognitive 496
 - costing 634
 - growth 2201
 - learning 127
 - management 1900
 - model 1778
 - objectives 1854
 - organisation 1851, 2250
 - phases 714
 - planning 1914
 - problem-solving 706, 2276, 2276
 - project 1987
- Process organisation
 - approaches to problems of 1850
 - design of 692
 - determinants of 1853
 - hypotheses 1854
 - objectives 1853
 - quantitative theoretical system 1855
 - theoretical approaches 1853
- Process organisation and scheduling** **1850**, 1898
- Process planning methods 1856
- Processing
 - data 118, 1690
 - document 1534
 - information 402
 - on-line 1689
 - sequential 716
 - word 118
- Procurement** **1862**
 - concept of 1862
 - multinational corporation 1502
 - plant 1774
 - process 1462
 - types of 1466
- Product 1877, 1889, 2114
 - by- 2112
 - comparative 499
 - demonstration 2170
 - design process 1880
 - differentiation 1802
 - experience curves 1945
 - idea 1145
 - improved 1812
 - industrial 1091
 - innovation 1151
 - interrelations 1947
 - isoquant 1832
 - layout planning 1912
 - liability 15
 - life cycle 258, 261, 1790, 1879, 1944
 - management 2176
 - market 257
 - market spaces 1940
 - marketing 150
 - planning 1881, 2250
 - positioning 1418
 - problem solution 1880
 - quality 498
 - range 1812, 2108, 2399, 2404
 - spaces 1941
 - specification 1881
 - strategy 1795
- Product design** **1877**, 2250, 2251
- Product development 1878, 2116
 - company resources 1879
 - innovation 1878
 - phenomena 1943
 - product quality 1879
- Product liability 1884, 1885
- Product-mix 261
 - complementary 1940
 - determining global 1948
 - portfolio 1415
 - substitutional 1940
- Product-mix planning** 1779, 1898, **1938**
 - analysis instruments 1948
 - controlling 1948
 - decision models 1948
 - empirical basis 1940
 - multivariate analysis 1948
 - portfolio analysis 1948
 - problem 1939
 - static decision model 1948
 - theoretical basis 1940
- Product planning 1879, 1880
- Product policy 464, 1238, 1878
 - decision models 1949
 - phases of 1940
- Product process
 - determination of requirements 1913
 - long-term choice of 1912
 - minimum manufacturing costs 1914
 - planning interdependencies 1918
 - short-term 1913
- Product succession 1951
- Product Testing Foundation 499, 503
- Production** 1336, 1387, 1473, 1765, **1887**, 1889, 1923
 - automatised 1472
 - batches 1899
 - cellular 1911
 - coefficient 657, 1927
 - cost estimating 639
 - costs 2255, 2472
 - cross value 1673
 - data management 1900
 - data-processing 1905 1905
 - decision 1923
 - efficient 1923
 - emancipated 360, 1248
 - environment of 1337
 - equilibrium 1935
 - factors 146, 149, 271, 715, 803, 1305, 1891, 1980

- factors combination
- process 271
- feasible 1923
- flexibility 1371
- flexible 1474
- flow 1911
- flowshop 1910
- group 1911
- humanisation of work 1066
- individual legal requirements for 1340
- inner core of 1337
- joint 639, 808, 810, 1893, 1947, 2412, 2414
- law of 746
- **legal requirements for** 1336, 1340, 1341
- line 1911
- management 1897
- mass 2370
- mobility of goods 1910
- multinational corporation 1502
- operational research 1558
- optimal costs 1783
- organisation 150, 1893
- parallel 636
- programme 714, 715, 1247, 1881, 1940, 1949
- project 1987
- scheduling 1899
- serially simultaneous 716
- service 2182
- simultaneous alternative 637
- speed 355, 716, 1915
- structural types of 1910
- successive alternative 636
- synchronised 1248
- synchronous 360
- system 1909
- workshop 1911
- Production control 1784, 1897, 1903
- Production function 260, 356, 1131, 1926, 2195
- duality-theoretic 261
- dynamic 662
- engineering 1778
- frontier 261
- Gutenberg 253
- limitational 1931
- substitutional 1931
- types 658, 660, 661
- Production planning 1783, 1893
- long-term 1897
- medium-term 1897
- short-run 1897, 1900
- Production planning and control** 1897
- Production processes** 1473, 1778, 1883, 1907, 2073, 2116
- Production system
- automated 1910
- complex 1911
- linear 1911
- manual 1910
- mechanised 1910
- simply connected 1911
- Production theory** 128, 653, 1693, 1779, 1890, 1893, 1921, 1926
- historical preface 1921
- tasks 1922
- terminology 1923
- Productivity 766, 1888
- average 1927
- capital 768
- concept of 766
- labour 767, 1675, 1730, 2476
- marginal 1927
- personnel 1678
- research and development 2123
- types of 766
- Professional Cooperative Association 2221
- Professionalisation 1598
- Profit 1053, 1118, 2096
- account 2228
- accounting 469
- accumulation 951
- analysis 938, 2192
- annual 1333
- audit 158
- balance 2207
- balance sheet 470
- before taxation 471
- calculation 823
- calculational 2060, 2061
- centre 670
- commercial account 469
- **concepts of** 466, 467, 469, 1968
- contribution 1830
- control 523, 2192
- determination of 1332
- disposition of 862
- distribution 475, 1331
- elimination of intra-group 485
- enlarged revenue surplus 471
- equation 1935
- group 475
- inflationary 938
- intra-group 486
- joint stock companies 1332
- management accounting 472
- maximisation 287
- maximising principle 603
- measurement 103
- minimum constraint 2430
- nominal 250
- optimisation of financial 919
- pagatoric 468
- periodic 467
- planned 2236
- planning 720, 2191, 2192, 2245
- potential 2283
- principles for annual 1826
- principles of maximising 283
- retention 427
- revenue surplus 468
- smoothing 941
- societal function 262
- statement 2303
- structure 2096
- surplus 472, 2437
- take-over 340, 546
- tax 722
- taxation 329
- total 467
- transfer 340, 546
- understatement of annual 938
- variance 1785
- Profit and loss account** 102, 217, 720, 733, 879, 1221, 1677, 1954
- commercial law regulation 1972
- consolidation 1965
- disclosure 1964
- horizontal form 1959
- layout 1958
- legal basis 1954
- segmentation 1965
- theoretical basis 1956
- vertical form 1959
- Profit and loss appropriation** 1967, 2047, 2098
- Profit appropriation 103, 823, 1332, 1960, 1962, 1963, 2047
- accounting 1973
- commercial accounts 442
- concept 1974
- forms of 1968
- objectives 1967
- policy 103, 1974
- Profit shares
- determination of 1980
- individual quotas 1981
- utilisation of 1982
- Profit sharing** 586, 778, 781, 1040, 1671, 1976, 2458
- business policy significance 1983
- forms 1977
- historical background 1976
- Profitability 427, 769, 894, 902, 2096
- concept of 769
- crisis 307
- relation between different types of 772
- segmental analysis 1415
- statement 85
- types of 770
- Prognosis 957, 965
- Programme
- linear 1565
- production 1881
- strategic 2288
- target 234
- Programme planning
- approach 366
- production 1940
- sales 1940
- Programming 113
- dynamic 1870
- integer 1561
- linear 704, 1561
- non-linear 1561
- parametric linear 1784
- Progress
- organisational 748
- technical 261, 1119
- technological 307
- Project
- balance 376
- branch 1991
- control 1095
- definition 2124
- information 1993
- matrix organisation 1990, 1991
- organisation 1989
- process-oriented 1986, 1987, 1991
- production-related 1987
- programme-oriented 1991
- team 1624
- Project evaluation 375, 377, 378, 2124
- static method 380
- taxes 383
- Project management** 1093, 1532, 1562, 1985
- conditions specific to 1992
- development of 1988
- influence 1990
- matrix 1990
- methods 1992
- problems 1992
- pure 1990
- related 1987
- situation 1992
- techniques 1992
- Projects 1985
- affected by external effects 1987
- degree of innovation 1987
- organisational forms 1989
- types 1986
- unaffected by external effects 1987
- Property rights 257, 262, 263, 413, 608, 1455
- categories 1099
- company policy 1102
- duration of 1102
- economic research 1101

Property industrial 1099,
2357

- legal provision 1099
- licensing policy 1103
- patent policy 1102
- research into 1101
- theory of 257, 263
- Property tax 326, 331
- Protection 1521
- consumer 16
- **environmental 810, 2113**
- of animals 1346
- of intellectual property 17
- of people 1345
- of plants 1346
- third parties 1226
- Provision 448
- lower of cost value 1830
- lower of market value 1830
- pension funds 952
- recording 444
- system of codified 1816
- uncertain liabilities 1829
- valuation 444
- Prudence principle 179
- Psychology 1495, 1996
- industrial 1996, 2006
- social 2005

Psychology of industrial organisations 1995

- classification of 1996
- evaluation problems 1999
- goal efficiency 2000
- history of 1997
- humanist position 2000
- integrative approaches 2001
- job analysis 2001
- marxist position 2000
- methods 1995
- related sciences 2001
- research 2001
- three-dimensional classification 1999

Public

- accounting 350
- administration 2033, 2038
- affairs 2064
- attitude 2065
- company law 1327
- contracts 2054
- development aid 732
- duties 2032
- economic 349
- enterprise 345, 2032, 2039
- goals 2032, 2035
- goods 2032
- image 2286
- interest 2032, 2035
- organisation 345
- ownership 2038
- pricing 2056
- **procurement 242, 2054**
- services 2181

- task 2035
- tender 2056
- utilities 13

Public aid for small and medium-sized firms 2010**Public auditing 2018****Public authority 345, 2032**

- administrative bodies 2033
- administrative management 2035
- duties 2032
- objective 2032
- Public Limited Companies Act 476, 397, 1226, 2041
- Public limited company 28,**
153, 470, 477, 583, 900,
947, 1326, 1327, 1842,
2041
- accounting 2047
- auditing 2047
- executive board 2044
- general meeting of shareholders 2044
- historical review 2048
- managerial structure of 2043
- relation between organs 2945
- shares 2042
- structure of organs 2043
- subscribed capital 2042
- supervisory board 2045

Public procurement 2054**Public relations 2063**

- advertising 2063
- budget 2066
- corporate identity 2064
- effectiveness 2068
- human relations 2064
- management 2066
- means 2065
- media 2065
- objectives 2065
- persuasive communication 2067
- public affairs 2064
- theoretical components 2067
- Publicity instrument 926
- Purchase impulse 2171
- Purchasing 1862, 1875
- Purchasing process, structure of 2163
- Purchasing system 1862
- computer-based 1873
- dependent demand-oriented 1867
- independent demand-oriented 1863

Q**Qualification**

- certificate of 2369
- craftman 2369
- professional 1578

- system 1577

Quality

- circle 795
- competition 2413
- cost monitoring 2075
- design 1883
- human 835
- increase in 1386
- planning 2074
- policy 1238, 2080
- promotion 2074
- testing 2074
- transparency 499
- Quality control 162, 2027, 2073**
- automatisisation 2975
- instruments of 2076
- integrated 2073
- self-supervision 2075
- strategies of 2075
- task of 2074
- Quantifiability 1829, 2092, 2416

R**Random**

- numbers 320
- simple 323
- stratified 323
- walk analysis 897
- Ranking system 1268
- bonus 2474, 2483
- capital turnover 715
- participation 787
- piece 2483
- price 2474
- take-up 787

Rate of return, internal 884**Rate of return method,**

internal 379

Rating 2421, 2473, 2477**Ratio systems 2094**

- control process 2095
- functions 2094
- management 2103
- planning process 2095

Rationalisation 795, 1113,

- 1114, 1153, 1193, 1474,
1476, 1477, 1530, 1892,
2075, **2085**, 2087, 2154,
2250, 2256
- causes 2086
- decision-logical concept of 2086
- dilemma of 2090
- effects of 2088
- global 1504
- institutions 2090
- integrated 854
- measures 2088
- objects 2088
- Rationality 1490
- bounded 1491
- principle 279
- Ratios 320, 2092, 2098**
- capital turnover 21001

- classification 2093
- concept of 2092
- cost 647
- equity 427
- functions of 2092
- limits of application 2093
- liquidity 2098
- method 1712
- net profit 770, 2100
- normal profit or loss 2100
- overseers to worker 1577
- profit and loss 2098
- self-financing 351

Realisation

- date 1827
- principles of 179, 180
- rule 1957

Receipts 862, 863, 907, 2237

Reconstruction 406, 2104

- analysis 2105, 2107
- appropriateness 2106
- company crisis 2105
- decision 2107
- economic significance 2105

- measures 2108

- objectives 2104

- potential 2105

- procedure 2106

- scheme 2107

- supervision of 2109

- team 2107

Recruitment 134, 1713, 1728

Recycling 808, 2111

- fiscal promotion 2118
- implementation 2117
- inter-industrial 2115
- intra-company 2115
- non-waste 2115

Redundancy planning 1714

Reference

- frame of 2140
- magnitude 617
- plant 1095
- self 2322

Reform, social 1058, 1106

Register, company 930

Registered cooperative association 1326

Regression 321, 720

- line 321

- multiple 963

Regulation 1473, 1892, 2410

Regulation on the Use of Buildings 2016

Reinforcement 1493

Reinsurance 1171

Relations

- competition 606

- headquarter-subsiary 1505

- human 1107, 1110, 2064

- indifference 606

- industrial 429, 1110, 1596

- input-output 1779, 1784

- model 675
- prevalent 858
- Relationship 2315
 - collective 429
 - complementary 1940
 - employer-employee 429
 - input-output 1771
 - logical 597
 - substitutional
 - theory-practice 609
- Reliability 169
- Remuneration 167, 995, 1670, 2166, 2458, 2472
 - employee 1976
 - level of 2477
 - package 1978
 - system 2458
 - time-related 2464
- Re-order point 1865
- Reorganisation 406, 1160
- Replacement
 - cost method 484
 - costs 2443
 - group 1381
 - price 2436
- Report
 - annual 925
 - arithmetical 2205
 - audit 1011
 - dependent company 928
 - interim 942
 - long-form 161
 - non-arithmetical 2205
 - obligation 450
 - results of audit 1024
 - short-form 164
 - social 2207, 2212
 - state of affairs 108
 - subsidy 2303
 - verbal 2205
- Reporting 81
 - audit 1210
 - internal 903
- Requirement
 - data 968
 - determination of 1913
 - financial 712
 - gross staff 1700
 - information 2022
 - job evaluation 1271
 - material 1867
 - net staff 1700, 1705, 1711, 1717
 - planning 1863
 - selection of 1266
 - staff 1700
 - time 969
 - training 167
- Research 2120
 - academic 66
 - action 1116, 2142
 - analytical 2136
 - applied 2120
 - attitude 2067
 - basic 2120
 - conflict 1495
 - craft 2375
 - desk 66
 - empirical 2138
 - exact method 2139
 - explanatory 2323
 - formal logical 2138
 - goal 2135, 2144
 - inexact method 2139
 - **market** 251, 1096, **1444**
 - multivariate method 2143
 - operational 1469, 1551, 1779, 1784, 1857
 - primary 1235
 - qualitative methods 1446, 2138
 - quantitative method 2138
 - results 2146
 - secondary 1235
- Research and development** 928, 1387, 1474, **2120**, 2358
 - budget 2124
 - data on 2121
 - department 2128, 2129
 - development period 2130
 - operational research 1559
 - organisation 2128
 - personnel planning 2127
 - planning 2122, 2123
 - productivity of 2123
 - statistics 2121
 - strategy 1104
 - supervision 2130
- Research Centre for Business Administration in the Middle Class Economy 2012
- Research Centre for Small- and Medium-sized Enterprises 2375
- Research methods in business administration** 1111, **2134**
- Research process 2135
 - classification 2141
 - concept formation 2139
 - description 2141
 - establishing hypotheses 2142
 - goal-oriented 2144
 - justifying propositions 2143
 - task-specific 2139
 - testing 2143
- Reserve 701
 - book 1541, 1543
 - capital 824, 1963
 - expenditure 107
 - for own shares 824
 - free 1333, 1963
 - legal 1963
 - open 1124
 - policy 884
 - range 1831
 - requirements 398
 - revenue 824
 - secret 951, 1124, 1333, 1831
 - special 448
 - tax free 701
 - untaxed 701
- Residual value method 634
- Resources 2112
 - company 1879
 - dependence on natural 2111
 - human 1695, 2207
 - safeguard 2113
- Responsibility 1621
 - areas of 616
 - cost 684
 - division of 747
 - management 684, 1391
- Restraint of trade** **2149**, 2152
- Restrictive Trade Practices Act 584
- Result
 - financial 348
 - supervision 2311
 - business 2397, 2399
 - sector 2401
- Retirement 1538
 - age 2484
 - income 1539
 - provision 1540
- Retrainers' association 2011
- Return
 - internal rate of 885
 - marginal 1927
 - monetary rate of 2476
 - on capital 471, 772, 2103
 - on investment 772, 2103
 - on investment method 381
 - on total capital 2103
 - phase 1504
- Returns to scale 1925
- Revaluation 484, 978
- Revenue 864, 865, 1956, 2228
 - account 2228
 - common 2414
 - deviation 2191
- Revenues 861, 864, 908
 - analysis of structure 940
 - classification of 244
 - determination of 2333
 - forms 865
 - functions 2241
 - significance 865
 - surplus 468
- Rights
 - human 2379
 - ownership disposal 1121
- Risk 1031, 1389, 2114
 - avoidance 1358
 - business 1173
 - capital 257
 - classes 402
 - compensation 1358
 - consumer's 325
 - conversion 981
 - cover 974
 - credit 1358
 - disposition 2440
 - earning 697
 - error 1022
 - foreign-exchange 975, 977
 - general entrepreneurial 2061
 - innovation 1146, 1148
 - minimiser 1150
 - partitioning rules 1357
 - policy 256
 - producer's
 - reduction 1386
 - standardisation 1358
 - transfer 980, 981
- Risk management 980, 981, 1144, 1238
- Rules
 - financial 624
 - golden bank 953
 - single-entity 341
 - system 675
- S**
- Safety 1521
 - occupational 1521, 1671
 - science 1523
 - strategy 1528
 - tactics 1528
- Salary 1701, 1715, 2472
- Salary policy** **2472**
- Sales
 - agent 512
 - agreements 513
 - analysis of 1448
 - channel 666
 - control 2165
 - expectation 928
 - force 2161, 2171
 - force costs 2163
 - force management 2167
 - market analysis 2278
 - mix 518
 - operational research 1558
 - organisation 736, 2171, 2172
 - outlets 2108
 - planning 527, 1411, 2165
 - process 1430
 - programme 1949
 - programme planning 1940
 - return of 940
 - revenue variances 1785
 - system 1095
 - tax 19
 - trading enterprises 2407
 - volume 518
 - volume planning 529
- Sales effort
 - controlling 2166
 - organising 2164
- Sales management** **2161**
 - delimitation 2161
 - determining factors 2162
 - dimensions of 2164
 - synopsis 2162

- Sales method, costs of 2190
 Sales policy, state-owned enterprises 2263
Sales promotion 2169
 - directed towards specific objectives 2171
 - manifestations 2169
 - planning process 2175
 - scope of 2169
 - theoretical models 2170
 Sales theory 1429
 - commodity approach 1430
 - consumer-oriented approach 1431
 - functional approach 1429
 - institutional approach 1429
 - theoretical modelling approach 1431
 Sample 316
 - random 316, 320
 - simple 320
 Sampling 1450
 - accounting 323
 - stratified random 320
 - work 324
 Sanction system 2289
 Satisfaction 1111, 1495, 2475
 Scheduling 1850
 - dilemma of 1854
 - objectives 1853
 - problems 1852
 - throughput 1904
 - vehicle 1373
 Science 2357
 - applied 275
 - cross-disciplinary 2316
 - interdisciplinary 1634, 2316
 - mono-disciplinary 2316
 - objective 275
 - political 303
 - real-time 2142
 - related 275
 - system of 2316
 Scientific management 1106
 Sector
 - craft 1337, 2368
 - industrial 1337
 - retail 2402
 Security 401
 - analysis 402, 894
 - collateral 697
 - data 1690
 - portfolio 1788
 - **privacy and data 1692, 1834**
 - social 2214, 2215
 - social contribution 1969
 - social system 1726
 - technical analysis 403
 Segmentation 1232, 1965
 - business areas 1792
 - market 461, 1096, 1417, 2278
 Selling
 - below-cost 258
 - direct 2162
 - hard 2177
 - personal 2161
 - price determination 527
 - system 1095
 Sensitivity analysis 592, 1379, 1572
 Sensitivity training 1597
 Sequencing 1851, 1855, 1858
 Service 1093, 1095, 2400, 2404
 - activity 669
 - advice 2014
 - broadcasting 454
 - building 2058
 - compulsory 665, 668
 - consultancy 152
 - counselling 2014
 - customer 2182
 - demand for 668, 669
 - economic 665
 - facsimile 455
 - flexible system 1474
 - follow-up 665
 - forecasting 669
 - forestry 984
 - goals 665
 - information system 668
 - internal 1096
 - investment 2181
 - level of 1243
 - life 375, 719
 - non-profit 2412
 - optional 665
 - payment 667
 - prior 655
 - production 2182
 - public 2181
 - secondary 665, 668
 - sector 1890
 - social 1977
 - standardisation 666
 - technical 665
 - tourist-oriented 2363
 - transport 2410, 2412, 2413
Service industry 1890, 2178
 - characteristic features of 2180
 - economic importance of 2179
 - tertiary sector of economy 2178
 - types of 2181
 Service policy
 - control 670
 - integration 670
 - organisation 670
 Shareholder 20, 413, 946
 - control by 1328
 - dividend 1979
 - general meeting 2044
 - influence of 709
 - meeting 423, 1329, 2043
 - protection 442
 - protection of minority 1038
 Shares 947
 - certificate 2043
 - multiple voting 2043
 - preferences 2109
 - public limited company 2042
 Shelf space 742, 743
 Shift 2484, 2486
 Ship yards 11
 Shipbuilding 1746
 Shop stewards 2389
Short-term operational accounting 2187
 - historical development 2188
 - method of 2189
 Simplification 1263
 Simulation 964, 1561, 2347
 Simulation model 1185, 1377
 Size
 - comparison 2196
 - enterprise 2368
 - lot 1248, 1857
 - medium-sized business 2012
 - medium-sized firm 2010
 - optimal 2198
Size of the firm 1148, 2194
 - classification 2196
 - commercial law 2197
 - dynamic theory 2201
 - measurement 2195
 - principles 2194
 - static theory 2198
 - statistics 2197
 Skill 1395, 2357
 - human 835
 - required 2477
 Skimming policy 258
 Small business incentives
 - efficiency 2014
 - forms taken by 2012
 - principle underlying 2010
 Social
 - awareness 497
 - balance 2207
 - justice 9
 - knowledge 497
 - law 2223
 - market economy 14
 - market economy system 871
 - policy 20, 1107
 - principal problem 1278
 - reform 1058, 1106
 - value 1396
Social accounting 2203
 - aims 2204
 - assessing payments 2204
 - complete 2204
 - expenditure-oriented performance 2208
 - forms of 2204
 - information function 2204
 - partial 2207
 - problems 2204
 - social indicators 2209
 - technical data concepts 2207
Social legislation 2213
 Social security 2214, 2215
 - agreements 2217
 - system 1726
 Sociology
 - culture 1575
 - **industrial 1106**
 Software
 - design 1478
 - standard 295
 Software Engineering
 Environmental Systems 123
 Soil rent theory 984
 Sole
 - proprietorship 1747
 - trader 1649
 - trader system 511
 Solidarity 1514, 2380
 Solvency 2108
 Specialisation 2155
 Speculation exchange rate 976
 Speculative position 973
 Spill-over effect 1947
 Stabilisation policy 2
 Staff
 - salaried 2458
 - short-term shortage 2489
 - supervision of 1021
 Staffing costs 3, 5
Standard chart of accounts 221, 2225
 - development of 2231
 - different countries 2233
 - formulation of 2226
 - purposes 2225
 - requirements to be satisfied by 2227
Standard costing 2235
Standardisation 243, 1096, 1614, 1855, 2249, 2413
 - block system 2255
 - building block systems 2254
 - business accounting 243
 - establishment of norms 2249
 - establishment of types 2250
 - institutions 2252
 - international 1220
 - international marketing 1234
 - over- 2253
 - problems of application 2253
 - records 244
 - services 666
 - sets of related components 2254, 2255
 - technological changes 2254

- work within companies 2253
- world-wide 1228
- Start-up 306
- innovative 307
- management 309
- policy 309
- programmes 309
- State
- of affairs, financial 110
- reconstruction measures 2110
- regulation 389
- subsidies 2304
- support 2110
- State Factory Inspection Office 1524
- State Insurance Fund 2218
- State-owned enterprises** 254, 2259
- accounting 2262
- economic evaluation of success 2265
- finance 2261
- historic development 2259
- investment 2262
- legal forms 2260
- marketing 2263
- objectives 2260
- problems 2264
- procurement 2262
- research 2259
- sales policy 2263
- supply policy 2263
- Statement
- descriptive 1643
- explanatory 1644
- operational 97
- praxeological 1644
- professional 1018
- profit and loss 2303
- technological 2145
- terminological 1643
- Statistics
- **business** 314
- descriptive 315
- inductive 316
- inferential 316
- size of firm 2197
- Statute Relating to Prices in Public Contracts 2054
- Statutes Governing Contract for Building Services 2055
- Statutes Governing Contract for the Services, Except Building Service 2055
- Steel industry 11, 1746
- Stock exchange 389, 950
- councils 390
- decentralised organisation 390
- Frankfurt 390
- law 397
- Stock flexibility 1371
- Stock growing 986
- Stock-market transaction tax 326
- Stockbroker, board of 390
- Stocktaking 188
- Storage
- capacity 1244
- constitutive decisions 1243
- cost 1243
- digital 1535
- micro-film 1535
- models 1248
- policy 1243, 1244, 1249
- process 1463
- standard policy 1245
- strategy 1466
- Store
- assorting 1242
- buffer 1241
- central 1244
- finishing 1242
- location 1244
- management 1241, 1243
- reserve 1242
- speculative 1242
- typology of 1241
- Strategic
- business areas 1792, 2279
- concept 1151
- control 2288
- decision 2274
- direction 2288
- framework 2288
- information 2270
- information system 2289
- marketing 1439
- position 1151
- programme 2288
- success factor 2272, 2273
- Strategic analysis** 2269
- concept of 2269
- firm's policies 2280
- global environment 2272
- investigation of 2270
- task-specific environment 2275
- tasks of 2270
- Strategic management** 301, 303, 305, 671, 1753, 2283
- business policy framework 2285
- fields of 2286
- planned evolution 2283
- profit potential 2283
- system 2286, 2287
- Strategic planning 97, 292, 1153, 1180, 1412, 1735, 2108, 2123
- Strategy 1393
- basic 1794
- competitive 1417
- dual 2380
- mixed 1234
- penetration 1808
- positioning 1419
- problems 1729
- skimming 1808
- standardised 1234
- storage 1466
- Stress 832, 1495
- factor 835, 1261
- quantifiable 835
- Strike 435
- coercive 436
- general 2390
- sympathy 436
- warning 435
- Structure 1393, 1505
- business 2404
- financial 890
- global 1503
- hierarchical 1606
- innovative hybrid 1624
- integrated 1503
- objective 2430
- **organisational** 1606, 1617, 2374
- remuneration 433
- system 2315
- system-oriented 1606
- wage 2478
- Subject matter of business administration** 287, 2292
- Subsidies** 3, 11, 351, 2222, 2298, 2299
- concepts 2299
- direct 2300
- discontinuation of 1746
- effects of state 2304
- farm 1746
- federal 2216
- financial 2299
- indirect 2300
- report 2302, 2303
- treatment in account 2301
- Substitution
- competition 806
- of human being 1477
- Success potential 1788, 1791
- Suggestion 786
- Suggestion processing 791
- Suggestion schemes
- company 1154
- **employee** 785
- Supervision** 671, 899, 1477, 1784, 1904, 2307
- audit 161
- competition 2157
- controllership 2307
- execution 2130
- functions 2311
- instruments 2311
- methods 2311
- objectives 2311
- of staff 10221
- output-oriented 2308
- planning 2130
- plant requirement 1342
- process 2308
- results 2311
- standards 2309
- system 2311
- task 2131
- Supervisor 1699, 2310
- Supervisory board 419, 421, 585, 587, 1025, 1326, 1329, 2045
- Supplier, contract with 515
- Supply 805, 2414
- Supply duty, regional 13
- consultative group 1407
- funds 1541, 1544
- office management 1531
- vocational 2214
- Support system
- decision 591
- information 591
- technical 1263
- Surplus, financial 908
- Sustained yield principle 986
- Swap
- credit 982
- deal 1095
- foreign currency 980
- Swap-rate policy 398
- Swiss Association for Internal Auditing 1218
- Swiss National Fund for the Promotion of Scientific Research 67
- Synectics 961, 1591
- Synergy effects 404
- System
- analysis 114, 1431, 1689, 2318
- classification 2317
- cybernetic 1085
- design 114, 2315
- development 1069, 2314, 1690
- dual 2447
- dynamics 2321
- implementation 1690
- incentive 1713
- licensing 2048
- multi-line 1623
- normative 2049
- of science 2316
- political 301, 607
- provision 1824
- single-line 1623
- socio-technical 1635
- state of 2317
- structure 2315
- sub- 2318
- techniques 2318
- theory of open 2317
- work-place 120
- System internal auditing 1214
- Systems theory** 280, 1397, 2039, 2314
- approach 259, 280, 2340
- basic concepts of 2316
- business administration 2318
- design of enterprises 2323
- design orientation 2322
- dynamic view 2321
- environmental orientation 2320
- heuristic potential 2319
- holistic view 2320

Systems influencing business

- administration** 2323
- inter-disciplinary opening 2321
- object 2314
- organisational theory 1641
- phenomenological 2315
- scientific position 2314
- self-organisation 2322

T**Target**

- group 2065
- market 1411
- planning 592
- portfolio 1419
- programme 234

Task 1257, 1619, 1635

- analysis 748, 749, 1620
- budgetary 236
- control 2131
- division 157
- fulfilment 1635
- model 117
- structure 748
- supervisory 2131
- synthesis 748, 749, 1620
- trade 741

Tax 19, 2340

- accounting 223, 2333
- administration 2341
- anticipatory 1335
- assessment simulation 2347
- at source 2344
- base calculation 2347
- burden 2340
- capital 326
- computational policy 105
- concession 2299, 2305
- corporation 326, 330, 625
- cost advantages of leasing 1318
- credit method 337
- deferred 482, 701
- economic analysis 2346
- economic consequences 2347
- incidence theory 2304
- income 19, 326, 330, 1556, 1656
- incorporation 326
- influences 2342
- inheritance 334
- location planning 2342
- multinational corporations 1505
- option planning 2345
- payment 2304
- profit 722
- project evaluation 383
- property 326, 331
- rate 2302
- relief 11
- sales 19

- stock-market transaction 326
- trade 326, 332
- turnover 332
- value added 326
- wealth 331, 625
- withholding 331

Tax balance sheet 2333**Tax planning** 2339, **2340**, 2350

- accounting sphere 2345
- analysing alternatives 2348
- areas 2342
- characteristics of 2341
- constitutionally relevant 2342
- content 2340
- form of business 2343
- institutional organisation 2350
- methods of 2346
- objectives 2341
- organisation of 2348
- process-related 2343
- quantification methods 2347
- sequences of 2346
- time-related 2345

Tax policy 335

- change of legal form 338
- choice of location 336
- formation of consolidated groups 341

Taxation 404, 615, 1334, 2442

- burden of 2341
- **business** 326, 404, 1506, 1655
- capital 331
- changes of partners or shareholders 333
- determination of revenue 2333
- double 337, 1335
- earning 470
- foreign 337
- foundation of the company 327
- income 2338
- inflation accounting 1121
- international business 1505
- of conversions 326, 240
- ongoing operations 329
- organisational dependence of 2342
- partnerships 1655
- profit 329
- turnover 332
- uncertainty 2342
- unitary group 2343
- valuation 2424
- winding-up 334

Taxonomy 2142, 2196**Team structures**

- flexible 573
- staffs 573

Team theory 1638**Technical analysis** 896**Technical change** 1109**Technical development** 1471**Technical Instructions****Concerning the Protection Against Noise** 1345**Technical Instructions for Maintaining the Purity of the Air** 1345**Techniques**

- brainstorming 1631
- creative 1033, 1631, 2142
- forecasting 961, 1249
- generating alternatives 1033
- heuristics 1561
- management 1733
- network 2127
- numerical solution 1857
- **organisational** 1626
- planning 1071
- problem-solving 1627
- scoring 1632
- system 2318

Technology 1711, 1924

- application of new 1480
- assessment 2273
- assessment of effects 1479
- communication 1475
- digital 1475
- forms of 1923
- information 1138, 1475
- integration of new 1480
- new 1062, 1064, 1154
- office 747
- policy 1102
- portfolio 2273
- process and manufacturing 1079

Technology application system 118**Technology transfer** 504,

- 1474, 1503, **2351**, 1503
- development of 2359
- efficiency of 2356
- models for describing 2353
- research 2359

Telecommunication 452, 453, 1263, 1476, 1478**Thematic apperception test** 1497**Theory**

- arbitrariness 110
- cognitive dissonance 1495
- conflict 285
- content 1493
- dynamic 2198
- ethically based organisation 250
- expectation 1493
- field 1495
- game 1031
- of international business 1501

- static 2198

- **systems** 280, 1397, 2039, **2314****Theory of the firm**

- empirical 284
- size of firm 2198

Three-pillar concept 1539**Throughput**

- scheduling 1904
- timing 1903

Thrust, strategic 310**Time**

- ancillary 2467
- just-in 1374
- rest 2468
- setting up 357
- standard 1901, 2467
- structure 1950
- studies 1856

Tourism 2362

- management 2364
- behaviour 2366
- industry 2363, 2364
- marketing 2365

Trade 2172

- channel 737
- credit 700
- function of 741
- guild 2011
- management 2407
- margin 1805
- marks 1099
- **restraint of** 2149, 2152
- task of 741
- tax on capital 326
- theory 741
- vertical restraint of 2152

Trade and craft 2368**Trade associations** 799**Trade Cooperative Association** 1343**Trade research** 1451**Trade unions** 51, 797, 991, 1515, 1598, 1693, 1709, 1972, **2377**, 2389, 2460, 2463, 2473

- aims 2380
- concept of 2378
- industrial 22
- legal definition of 2378
- organisation of a unit 2384
- policies 2380
- task 2380
- types of organisation 2383
- unit 2384
- yellow 2378

Trading

- chains 740
- enterprise 639, 1091
- functions 2398
- official 391
- option 392
- sole 511
- unofficial 391

Trading enterprises 2397

- choice of business structure 2404

- cooperation 3400
- distribution channel 2403
- dynamic of business forms 2402
- forms 2399
- importance in the Federal Republic of Germany 2397
- information bases 2408
- instruments 2407
- management of 2404
- operating factors 2405
- purchasing 2407
- sales execution 2402
- sales processes 2407
- service 2400
- types 2399
- Training 2445, 2449
 - advanced 73, 2445
 - **advanced vocational** 126, 1597, 1672, 1701
 - budget 133
 - costs 2449
 - experience 133
 - implementation of 2447
 - instructor 2448
 - management 127, 2450, 2451
 - methods 2447, 2451
 - off-the-job 127, 129
 - on-the-job 127
 - organisation of 2449
 - personnel 1714
 - planning 2448
 - sensitivity 567, 1597
 - system 1071
 - **vocational** 3, 13, 127, 130, 131, 1340, **2445**
- Transaction
 - already-initiated 1831
 - capital 862
 - costs 262
 - exposure 978
 - financing 1001
 - in goods 862
 - payment 1658
 - routine 1094
 - subject to approval 585
 - uncompleted 1831
- Transfer 1664
 - agencies 2358
 - balance sheet 546
 - bookkeeping 222
 - channel 2354
 - duty 547
 - efficiency 2356
 - goods and services 1502
 - institute 2355
 - motive catalogue 1503
 - prices 647, 982, 1204, 1639
 - pricing 1239, 1506
 - pricing problem 1506
 - process 2353, 2355
 - profit 546
 - risk 981
 - technology 1503, 2257
 - types 2352
- Transformation 340
 - cultural 2286
 - duration 387
 - function 661
 - percentage rate 912
 - risk 387
 - size of lots 387
- Transport
 - cost 1755
 - enterprise 2411
 - functions 2412
 - market 2413
 - planning 1858
 - problem 1852
 - services 2410, 2412
- Transport corporations** 1517, **2409**
 - accounting 2414
 - contribution analysis 2415
 - financial accounting 2414
 - historical background 2409
 - managerial accounting 2414
 - marketing 2413
 - production 2412
 - sales revenue accounting 2415
 - typology of 2411
 - chain 1372
 - cost 1248
- Travel
 - agencies 2363
 - behaviour 2366
 - research on 2366
- Treasurer 902
- Treaty Establishing the European Coal and Steel Community 2153
- Treaty Establishing the European Economic Community 2153
- Treaty of Rome 19
- Trend expectation 914
- Trial and error 2318
- Trust receipt 698, 699
- Turnover 784, 905
 - deviation 2191
 - personnel 1678
 - planning 720
 - relationship 934
 - taxation 332
 - total capital 2103
- U**
- Uncertainty 1031, 1249, 1822, 2348, 2438
- Under-capitalisation 311, 1161, 1331
- Undervaluation 1333
- Unemployment 22, 994, 1291, 1297, 1717
 - assistance 1300, 2222
 - benefit 2222
 - cyclical 1298
 - development 1297
 - duration of 1297
 - frictional 1298
 - insurance 2221
 - kinds of 1298
 - pay 1300
 - quota 1301
 - research approaches 1297
 - seasonal 1298
 - social insurance 1300
 - structural 9, 746, 1299
- Uniform Rules for Collection of Commercial Paper 1238
- Union 4
 - industrial 2384, 2474
 - occupational 2384
 - shops 2474
 - unit 2384
 - worker 2383
 - yellow 2384
- United German Craftmen's Congress 2370
- Unity principle 489
- University 58
 - comprehensive 63
 - correspondence 65
 - private 13
- User 683, 1150
- Utilisation rate, marginal 614
- Utility
 - analysis 857
 - bernoulli 2430
 - function 917
 - marginal 255
 - model 110
- Utopia trap 965
- V**
- Validity 168, 171, 2230
- Valuation** 632, 821, 879, 882, 1220, 1228, 2059, 2334, **2421**
 - accounting 951
 - areas of application 2422
 - balance sheet items 1962
 - balance sheet purposes 2424
 - business 627, 2422
 - certainty equivalent earning 2439
 - commercial law 2424
 - concepts 2336, 2421
 - cost accounting 2427
 - deflationary price tendencies 2425
 - determinants of 2429
 - earning range 2438
 - forest 988
 - independent 175
 - inflation 2441
 - inflationary price tendencies 2425
 - law 326
 - methods of 174
 - optimisation accounting 2429
 - over- 1333
 - principle of individual 182, 1822
 - principles for balance sheet 1828
 - professional accountants 2443
 - provision 444
 - risk disposition 2440
 - structure of 2423
 - taxation law 2424
 - theory 877
 - uncertainty 2438
 - under- 1333
- Valuation of a going concern** 627, 952, 1163, 2337, **2433**
- Value 496
 - accounting 85
 - additivity 405
 - analysis 649, 854, 1629
 - arbitration 2435
 - average 2437
 - basis 288
 - book 328, 483, 547
 - break-up 1164
 - business 648, 2434
 - capitalised earning 2436
 - concept of cost 2422
 - consumer behaviour 497
 - cost 988
 - cross production 1673
 - decision 2434
 - definition 2229
 - derived from advanced vocational training 133
 - economic 175, 1941
 - expectation 988
 - forest rent 988
 - fraction 547
 - intrinsic 823, 895
 - judgement 281, 283
 - lower 446
 - lower of cost 882, 1830
 - lower of market 882, 1830
 - maintenance clause 695
 - make-good 107
 - maximisation 626
 - net asset 2436
 - net present 376, 378
 - net value added 471
 - objective 2435
 - optimal 648
 - oriented financial accounting 884
 - overhead 238
 - partial 328
 - personal preferences 608
 - present 1126
 - research 497
 - social 1396, 2146
 - stumpage 988
 - subjective 2435
 - subjectivist theory of 2421

- Value, system 577
 - terminal 376, 1126
 - total present 919
 - utility 384
- Value-added 1969, 1979
- Variance 319
 - causes of 524
 - cost 1785
 - profit 1785
 - sales revenue 1785
- Venture
 - capital 393
 - capital funds 312
 - joint 1194
- Venture management 312
 - external 312
 - internal 312
- Videotext 456
 - broadcast 456
 - interactive 456, 1664
- Violence, victims of 2214
- Vocational education 127
- Vocational knowledge 127
- Vocational training** 3, 13, 127, 130, 1340, 2005, **2445**
 - **advanced** 126
 - dual system of 2446
 - plant level 2446
 - significance 2445
 - technical college 2446
- Vocational Training Act 127
- Voting right 1846
- Voucher
 - entry identity 220
 - flow 157
 - organisation of 220
 - preservation 221
 - principle 1820
- Vulnerability 976
 - acceptable tolerance limit of 976
 - management 973
- W**
- Wage 1291, 1676, 1701, 1715, 2472
 - acceptance 2478
 - basis 2479
 - capitalised 1969
 - causal determination 2458
 - company 2472
 - company policy 2473
 - contractual 2480
 - determination autonomy 2474
 - differentials 2479
 - drift 2479
 - efficiency 2478
 - equilibrium rate 1300
 - function 2476
 - invested 1969
 - level 1299, 2478
 - manual worker 2458
 - negotiations 22, 2382
 - parameter 2478
 - payment system 251, 1671, 2474
 - payment techniques 2478
 - premium system 2481
 - proportionality 2479
 - satisfaction 2476
 - structure 2478
- Wage and salary policy** 2472
- Wage-payment systems** 2457
- Wage policy 2472
 - economic framework 2474
 - instrument of company 2478
 - objectives 2475
 - parameters of 2478
 - politico-legal framework 2474
 - principle of the "just wage" 2476
 - principle of wage expediency 2478
 - principles of remuneration 2475
 - self-interest 2475
 - social framework 2475
 - technical 2480
 - technological framework 2475
- Waste 2112, 2114
 - material 2112
 - procurement system 2118
 - re-usable 2117
- Waste Exchange of the Association for Chemical Industry 2118
- Welfare
 - common 603
 - payment 2214
 - policies 992
 - recording social 2209
 - system of social benefits 2215
- Work
 - administrative 1260
 - analysis 748, 1851
 - autonomous group 1855
 - balancing of 1851
 - environment 1060
 - factory 2499
 - human system 832
 - **humanisation of** 251, 832, **1056**, 1109, 1309, 1594, 1682, 2492
 - law on technical devices of 1342
 - matching the person to 2005
 - night 2484
 - norm 2253
 - office 1260, 2500
 - order governing places of 1342
 - organisation 1106, 1480
 - out- 2487
 - pension 1340
 - pensions scheme 20
 - personnel 1697
 - projects 617
 - remuneration 1976
 - safety 1060
 - shift- 1114, 2484
 - study 1259
 - synthesis 748
 - task 833
 - temporary 2489
- Work flow, organisation of 157
- Work place 1257, 1480
 - analysis 1259
 - description 1257
 - facilities 1257
 - method 1712
- Work-station system, multi-functional 1263
- Work structuring** 1063, 1728, 1855, 2004, **2492**
 - concept of 2492
 - decentralisation 2497
 - ergonomic 839
 - factory work 2499
 - group work 2497
 - job enlargement 2495
 - job enrichment 2495
 - job rotation 2496
 - methods 2495
 - part of system 2498
 - pioneers of 2493
 - research 2494
- Worker 1258
 - exploitation of the 282
 - female 2459
 - foreign 2484
 - performance 2465
 - union 2383
 - wage 2458
- Workforce 132, 2371
- Working
 - changes in condition 1472
 - compensation of short-time 2222
 - condition 433, 2474
 - environment 1261
 - flexi-time 2487
 - flexible 2483
 - flexible condition 1479
 - from home 1263
 - full-capacity 2489
 - group 1114, 2005
 - life 1057, 2485
 - part-time 2486
 - short-time 1301, 1752, 2488, 2489
 - unsocial hours 2483
- Working capital 718, 1007
- Working Constitution Act 439
- Working Group on Internal Auditing 1218
- Working hours
 - flexible 2487
 - normal 2483
- Working time** 1462, 1479, 1711, 1714, 2458, **2482**
 - allocating 2482
 - annual 2484
 - banking-up 2488
 - general norms of 2483
 - individualisation of 2486
 - short-run adaption of 2488
 - systematic planning of 2490
- Works assembly 417
- Works Constitution Act 564, 1058, 2382, 2390, 2457, 2474
- Works council 415, 419, 429, 787, 792, 1107, 1110, 1114, 1330, 1540, 1599, 1723, 1749, 1750, 2389, 2473
- Workstation 694
- World account principle 479
- World market orientation 1232
- Y**
- Yardstick theory 110
- Yield, sustained 985
- Z**
- ZVEI-ratio system 771, 2096

Process Organisation and Scheduling

Hans-Ulrich Küpper

[see also: Division of Labour and Responsibilities; Organisational Structure; Organisational Techniques; Organisation Theory; Production Planning and Control; Work Structuring]

I. Trends; II. Approaches to Problems and Objectives of Process Organisation and Scheduling; III. Theoretical Approaches to Process Organisation; IV. Process Planning Methods; V. Using ADP.

I. Trends

The distinction between the → *Organisational Structure* and *process organisation* is a typical feature of German → *Organisation Theory*. It goes back to *Nord-sieck* (1934) and *Hennig* (1934). This development was continued and temporarily concluded in 1962 in *Kosiol's* systematised contribution. In these studies, the organisational structure and process organisation respectively are closely related to one another. Some of the following German organisation research only touches on questions related to process organisation in passing. Typical problems associated with process organisation were further developed in the area of *scheduling* (*Kern* 1967; *Müller-Merbach* 1970; *Seelbach* 1975). There have been recent attempts to examine *information processes* in greater depth as well (*Küpper* 1981; *Gaitanides* 1983). Studies have also been carried out into the development of a *theory of process organisation* (→ *Organisation Theory*).

II. Approaches to Problems and Objectives of Process Organisation and Scheduling

Organisation may be looked at from the point of view of the structure or processes. Both formalise relationships arising from → *Division of Labour and Respon-*

sibilities. The → *Organisational Structure* deals with institutional or potential-related phenomena. The main emphasis of *process organisation*, however, lies with process phenomena (Schweitzer 1964). Planning the space-time execution of business processes is the subject of *scheduling*. In practice, this is usually integrated into → *Production Planning and Control*, which is responsible for planning, control and supervision of production (REFA 1978).

1. Approaches to Problems of Process Organisation

Several systemisation programmes have been developed to allow a more detailed definition of process organisation. Its essential elements can be grasped if the problem stages, subject areas as well as material and formal problems of process organisation are taken into account.

The *problem stages* of work analysis and synthesis begin with operations, i.e. with the subject *how the task is actually carried out*. In *work analysis* the operations are broken down into elements according to various criteria e.g. activity, object and/or phase (Kosiol 1962; REFA 1975). The depth of this analysis depends upon the degree of detail required for recording the process in the form of working instructions. The resulting elements are then integrated in the *work synthesis*.

Process organisation regulations can be related to physical or mental objects. Therefore it includes *processes of physical activity* and of *information* respectively.

Material problems encountered in both areas are associated with distribution, grouping, sequencing, balancing of work and transport. They show which relations are settled between the work-stations, tools, objects and activities. The *problems of distribution* involve establishing working-processes and assigning these to the work-stations. Thus, the elements of operation established by work analysis are grouped into work cycles. These are self-contained and can be completed by one or more persons. It must then be determined which work-station should carry out which particular operations. The *problems associated with grouping* include the assignment of people to a working crew or shift, the assignment of machines to a workshop or production line, and the assignment of objects to a production lot. They each affect the relationships between similar types of organisational elements. *Sequencing problems* can occur with regard to space and time. From the point of view of space one can look at the sequence in which an object progresses through different work-stations until it is finished. Its "machine sequence" can be seen in the production process. It is possible also to examine the chronological sequence in which various objects are handled by one or more work-stations one after the other. This allows the "order sequence" to become apparent. The *balancing of work* refers to fixing working speeds and establishing the arrangement of operations in terms of time. Perform-

ances of different workers can thus be balanced, leading to a chain of operations. This chain varies in its flexibility, depending on how tight a time-standard is required for each of these operations. The highest degree of balancing is achieved with assembly-line production, where each station is allocated the same work rhythm. Some important *transport problems* are associated with determining the transportation routes as well as transportation quantities and their distribution.

The *formal problems* of → *Standardisation*, itemisation and documentation determine the degree of process control. *Standardisation* and *programming* are used to describe the extent and the way in which general instructions are prescribed. *Itemisation* refers to the depth and precision of the instructions. The *documentation*, in contrast, is related to the extent to which the organisational regulations, information flow and activities of the work-stations are laid down in writing.

2. Scheduling Problems

A characteristic feature of scheduling is its embedment in business planning. As part of production planning, it includes *sequencing* in workshop production, and *balancing in flow line production*, together with the planning of *dispatching* as well as its chronological *order*. Additionally *transport planning* is part of scheduling.

3. The Distinction Between Process Organisation and Scheduling

When we also take into account the scientific objectives, as illustrated in Figure 1, we see the relationships and also the distinctions between process organisation and scheduling. *Scheduling* is decision-oriented and

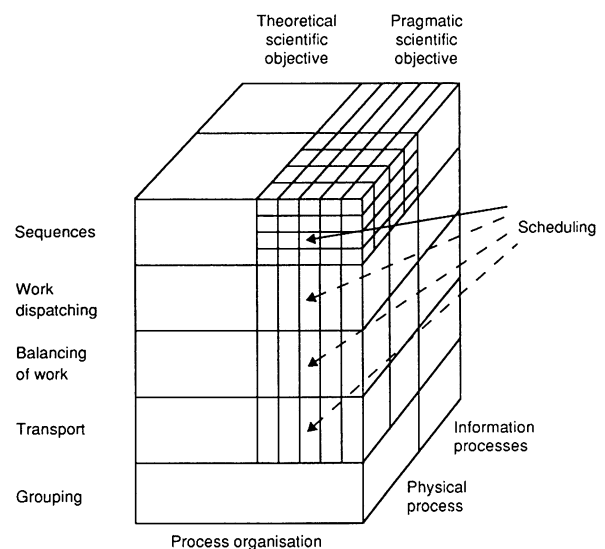


Figure 1: Process Organisation and Scheduling

Objective element \ Objective standard	Times	Profit or loss	Opportunity costs	Quality or social characteristics
Job - orientated	Flow time, waiting time, storing time, make - span, transport time, tardiness	Tardiness costs, unit costs contribution margin	Delay costs	Minimum quality of products or order processing
Work - station - oriented	Capacity utilisation, idle time set - up time, line efficiency	Set - up costs Speeding - up costs	Idle capacity costs	Job satisfaction, motivation, participation in decision - making

Figure 2: Objectives of Process Organisation and Scheduling

thus it pursues a *pragmatic scientific objective*, whilst *process organisation* is additionally oriented towards a *theoretical approach* to work processes.

4. Objectives of Process Organisation and Scheduling

The principal objectives of a company (→ *Corporate Objectives*) are generally not precise for decisions about the flow of work. Therefore a great number of directly applicable objectives have been developed for process organisation and scheduling. They can be divided into *job-oriented* and *work-station-oriented objectives*, as shown in Figure 2.

III. Theoretical Approaches to Process Organisation

On the one hand, a theory of process organisation (→ *Organisation Theory*) can tell us about process alternatives and their effects on relevant objectives. Then it becomes an important basis for informed decisions about the work-flow in a company. *On the other hand* it can deal with questions concerned with the kind of (situational) conditions under which certain procedural decisions are generally taken within a business. This exposition is intended to explain the course of processes (e.g. decision processes) in a company.

1. Determinants of Process Organisation

To define the important determinants of the relationship between process alternatives and their effects on relevant objectives, we need to distinguish between internal and external determinants. The *internal determinants* are basically within the control of the company. They are, however, established outside the process organisation. They are mainly derived from the *work-related tasks*, the *work-station characteristics* and the *management structure* of a company (Küpper 1981).

As far as the process organisation of physical processes is concerned for example, the decisive factors are the *type of production programme* (mass-, batch-, type or individual production), the *type of material flow* (linear, convergent, divergent or regrouping), and the *operational sequences*. All those features are part of the *work-related tasks*. The physical process organisation depends additionally on the *work-station structure* which makes itself felt mainly through the *kind of organisation* in which it operates (job shop production, flow

line production) and the *plant capacity*, whilst the information processes are influenced by personal nature and social relations of the information processing employees. The *management system* influences physical processes by the structure of its planning and information system (→ *Information Systems*; → *Planning Systems*); the information processes mainly by the structure of the organisation.

Important *external influences* on process organisation are *legal requirements* such as contracts of employment, data protection laws (→ *Privacy and Data Security*), *social requirements* due to membership in external groups (such as → *Trade Unions*), technical or behavioural *scientific understanding* and the *behaviour of market partners*.

2. Hypotheses of Process Organisation

A central aspect of testing the hypotheses on process organisation is to look at the *relationship between various process objectives*. Research activity on this was triggered by the hypothesis of Gutenberg (1951) concerning the "Dilemma of Scheduling" in which it is claimed that there is a conflict of objectives between minimising the *flow time* and *maximising capacity utilisation* in sequencing. In this investigation other objectives were included, such as *tardiness* and *make-span* (Schweitzer 1967). These researches were unable to confirm or deny general statements about the existence and extent of conflicting objectives (cf. also Günther 1971). It became clear that conflicts of objective only apply in the case of full employment. Simulation studies additionally showed that the objective of capacity utilisation is largely complementary to that of make-span, but often in conflict with any effort at minimising the flow-time. To date, the real reasons for the occurrence and intensity of such conflicts of objectives remain largely unexplained.

German research also made an intensive effort to verify statements on *priority rules* and their effects on process objectives (Hoss 1965; Hauk 1972), but again the relevant simulation studies failed to produce clear-cut answers. However, theories concerning the "rule of shortest imminent operation" are in widespread agreement that it produces a satisfactory short flow-time and good capacity utilisation; but it does decrease the ability to meet deadlines. The "rule of slack time" has the opposite effect.

Hypotheses about the effects of the degree of organisation have been investigated within the framework of the analysis of new forms of → *Work Structuring*. The degree of → *Standardisation* decreases when *autonomous work groups* can act largely independently to determine the dispatching of work, sequences and work balancing. In the empirical investigation of such structures of work it has been found that these generally lead to greater job satisfaction (→ *Humanisation of Work*) and a reduced labour turnover (Rühl 1963; Ulich/Groskurth/Bruggemann 1973; Fotilas 1980). A decrease in the reject rate and absenteeism as well as an increase in the production quality, and at times also increased productivity have often been observed. In order to achieve this, the quality of the workforce and the degree of automation of the machinery had to be increased. The empirical results available so far vary in the conditions under which they can be applied, and are as yet not firmly established.

While the outlined research studies are related to hypotheses about physical processes, a series of other studies looks at the sequence of *information processes*. This includes above all empirical investigations into *decision processes* where there are complex decision problems. The research carried out by Witte (1968) confirms the hypothesis of a phased course in decision-making processes, but disproves the theory of a general chronological sequence of the various stages – information gathering, information processing and assessment of alternatives (→ *Decision Theory*). The formal problems of the degree of organisation are the focus of a study by Joost (1975). Studies of → *Codetermination* in German companies (Tegtmeier 1973; Küpper 1974) finally put forward hypotheses about the determinants and processes involved in contentious negotiation and decision-making, based partly on empirically derived material.

3. Quantitative Theoretical Systems of Process Organisation

More comprehensive quantitative models have been developed in Germany based on optimising sequencing models. These take into account process-organisational and other facts of production in mixed-integer programming models (→ *Operational Research Modelling*). As in practice no quantitative solution exists for these models, their significance lies in the illustration of interdependencies between the various action variables of the production process as well as other variables of programme, purchasing and → *Marketing Planning*. It is possible to distinguish between models of production times and production quantities as important trends.

In both models sequencing relations are expressed through binary variables. In the *models of production times* based on time elements (e.g. waiting time, starting or completion times) the binary variables directly indicate the job sequence for each work-station (Seelbach 1975; Küpper 1980; Seelbach 1982). Equations for

the waiting period incurred for every job per machine are of fundamental significance here. The assessment can be extended to variable production quantities with a given job number, changes in intensity (Mensch 1968), set-up times and variable lot sizes. It is, however, limited to linear material flows and established dispatching.

The studies denoted as models of production quantities (Dinkelbach 1964; Adam 1969; Pressmar 1974b; Küpper 1980) are based on a division of the planning period into a given number of successive time intervals. Input, production, marketing and storage quantities are indicated with subscripts for periods. Various kinds of material flow can easily be taken into account by using production coefficients in product (storage) equations, which illustrate the relationship between input and output for intermediate and finished products (→ *Production Theory*). Binary allocation variables indicating whether or not a particular type of product is being produced during a certain time interval on a machine are introduced in order to take job sequences into account. If each machine can handle one product-type at most per interval, then the expression of successive allocation variables of a machine will make its job sequence apparent. Constraints are used to relate production, allocation and set-up variables. The *interdependencies* between sequencing and production programme planning as well as the effects of process alternatives on costs and output can be shown relatively easily with this model type. However, forwarding the products in lots can only be illustrated in approximate terms.

A combination of these model types has been developed by Oßwald (1979), which allows a more precise illustration of the time relationships.

IV. Process Planning Methods

1. Methods Used for Data Acquisition and Forecasting

For a long time the methods used for the analysis of operations as well as the measurement of → *Working Time* have been given major emphasis in investigations on process organisation in Germany (Nordsieck 1955, 1962; Kosiol 1962). Systems for structuring the flow of work as well as working times for people and machinery have been created by the *Verband für Arbeitsstudien – REFA* (Association for Workstudies) (1975), which have found wide practical application. The structuring systems are the starting point for the *REFA Procedures for Time-Studies*. The essential distinctions between these and the systems of predetermined times are that the actual processing times are measured at the place of work. These are converted by assessment of the level of performance into a “standard rate”, which does not represent an average performance, but should reflect a particularly harmonious, natural and balanced process motion.

2. Methods Used for the Representation of Processes

The representation of complete processes is an important aid in forecasting process objectives and controlling their implementation (→ *Organisational Techniques*). The *flow of work harmonogrammes* suggested by Nordsieck (1962) are closely related to the frequently used *bar charts* or *Gantt diagrams*. The method evolved by Jordt/Gscheidle (1970) is aimed at administrative activities. This enables complex administrative processes to be made clear by the use of a multiplicity of symbols. *Block diagrams* in the form of data flow charts and sequences of operations charts are used as instruments for the graphic presentation of information processes. Special methods such as *pre-printed flow sheets* and *pre-printed flow plans* (Müller-Pleuß 1974) as well as the *block diagram method* developed by Buschardt (1973), which allows the details of a structure to be recorded, must be mentioned in addition to *sequence graphs* and *sequence matrices*.

One exceedingly fruitful system used for project planning is provided by *network analysis* with its emphasis towards forecasting and control of project processing times, critical activities and possibly capacity and cost planning.

3. Quantitative Decision Models and Techniques of Numerical Solution

Formulating quantitative decision models and developing techniques for their numerical solution has also been strongly promoted in Germany by the development of OR (→ *Operational Research Modelling*). Various types of models and solution techniques have been applied to problems of process organisation in close association with international research. Thus deterministic and stochastic models, linear and non-linear programming models, queuing models as well as heuristic models are used as *decision model types* for illustrating problems concerning lot sizes, dispatching, assembly line balancing and transport. *Numerical solutions* of the models are found with the aid of integer programming procedures, decision-tree analysis of dynamic programming, branch-and-bound techniques and limited enumeration, with various approximation methods (opening and iteration procedures) or special processes.

It appears appropriate to classify important contributions to German research in accordance with the problem area with which such research is concerned. The first treatment of the *lot size problem* in Germany goes back to Andler (1929). Extensions of the basic model of optimum lot size for *single-item production* have been undertaken especially by taking into account the finite production speed, storage time prior to processing at a machine (Ellinger 1959), stochastic demands (Hochstädter 1969) as well as multi-stage production processes. The main emphasis is placed upon the determination of lot sizes in *multi-item production*, which needs to be linked to sequencing planning (cf. Dellmann 1975 for a summary). Optimisation processes for strict cycles with identical lot sizes and sequences as well as heuristic procedures for equal and arbitrary

loading intervals and multi-stage production processes have been elaborated (Pressmar 1974a; Müller-Merbach 1962; Neuvians 1971; Müller 1972).

Quantitative studies on *dispatching* are suggested for *staff assignment* (Kern 1967) (→ *Personnel Planning*) and the *choice of process* (Kilger 1973) on the one hand and for the assembly line balancing (Mertens 1967) on the other. In practice, heuristic techniques are preferred for *assembly line balancing*. Now research lays more stress upon the determination of interim storage periods in production lines where no work rhythm is allocated to the stations taking into account learning processes and the influence of labour costs on cost-oriented objectives (Hahn 1972; Steffen 1977).

Solution techniques for *sequencing* in single and multi-stage production processes as well as flow shop or job shop production have been a major concern of research undertaken in this field (for a summary cf. Seelbach 1975; Küpper 1981). The sequencing problem in *single-stage production* and sequence-dependent set-up times can be depicted by the travelling-salesman-problem, for the solution of which a special optimising technique in the form of limited enumeration (Müller-Merbach 1970) has been presented. For the solution of the job order sequencing problem as related to *flow shop production* with any desired number of stages, continuous job order processing and sequence-dependent set-up times, Seiffart (1961) has suggested the modification of a travelling-salesman-procedure. A further point of great importance is the development of the *non-numerical* and *graphic optimisation techniques* as applied to job shop production. While the non-numerical procedures of logical structuring algebra have remained limited to two orders (Schweitzer 1964), it has been possible to extend the graphically orientated procedures to more than two orders (Mensch 1968; Siegel 1974) as well as comprehensive conditions of application. Since it has not been possible as yet to carry out these techniques with ADP, their practical application is limited. In practice priority rules are used predominantly for sequencing planning.

Studies of *transport planning* have been mainly developed in order to solve the travelling-salesman-problem as well as through the extension of transport models (→ *Logistics*).

German research has been intensively concerned with recording the interdependencies between programme planning, lot size planning and sequencing planning in *simultaneous planning models* (→ *Integrative Planning*; → *Accounting for Planning and Control*). However, the expression of (combinatory) sequencing alternatives in terms of binary variables leads to such a great number of integer-valued variables that the limits of numerical solubility are very close. Until now it has only been possible to derive (approximate) optimum solutions from these for very simple examples (Pressmar 1974b; Oßwald 1979). Satisfactory solutions can be found for single-stage manufacture (Dellmann 1975) and multi-stage manufacture (Schirmer 1980) with the heuristic techniques. Attempts are being made

in several studies to combine optimisation techniques for example for lot size or programme planning, with heuristic techniques for sequencing (Müller 1972; Seelbach 1973, 1975).

4. Qualitative Studies for the Coordination of Processes

The forms of → *Standardisation* and programming, the creation of hierarchic relations (and consequently relations concerning the structure of the organisation) and self-agreement are formal instruments for the → *Coordination* of work elements at any one workplace. Besides the structuring of hierarchic rights of command, networks and transfer prices have been suggested as basic methods for the → *Coordination* of processes of several workplaces (Gaitanides 1983). Hypotheses based on social sciences, concerning the possible effects of standardisation (Hill/Fehlbaum/Ulrich 1981) and instruments of hierarchic coordination have been used as the basis for first steps towards establishing the conditions for using the various coordination methods (Spies 1976).

V. Using ADP

The process organisation and scheduling of physical processes as well as simple information processes have to be supported by ADP because of the extensive use of quantitative data (→ *ADP-Application Systems*). Consequently there is a considerable number of *software* available for → *Production Planning and Control*. These programmes are related to a solution of *individual decision models* (e.g. heuristic assembly line balancing) on the one hand, and can contain the *complete planning and control* of production processes on the other. The programmes in question are of the *modular type*, which can carry out data management and planning (→ *Data Processing Management*). They are mostly used for demand, purchasing and order planning on the basis of sales and production programme forecasts. This is followed by scheduling and capacity planning. The same type of software is also available from German manufacturers. Attempts are being made to achieve faster adaptations to data changes and to create an even more user-friendly ADP system (cf. Scheer 1978, 1980) by moving towards *interactive processing*.

Bibliography

a) Introductory Reading

- Gaitanides, Michael (1983): Prozeßorganisation. München (Vahlen).
Kern, Werner (1967): Optimierungsverfahren der Ablauforganisation. Essen (Girardet).

- Kosiol, Erich (1976): Organisation der Unternehmung. 2nd ed., Wiesbaden (Gabler) [1st ed. 1962].
Küpper, Hans-Ulrich (1981): Ablauforganisation. Stuttgart/New York (Fischer).
Nordsieck, Fritz (1934): Rationalisierung der Betriebsorganisation. Stuttgart (Poeschel) [2nd ed. 1955].
Seelbach, Horst et al. (1975): Ablaufplanung. Würzburg/Wien (Physica).

b) Further Reading

- Adam, Dietrich (1969): Produktionsplanung bei Sortenfertigung. Wiesbaden (Gabler).
Andler, Kurt (1929): Rationalisierung der Fabrikation und optimale Losgröße. München (Oldenbourg).
Buschardt, Dieter (1973): Zur rationellen Organisation von Arbeitsabläufen. Berlin (Die Wirtschaft).
Dellmann, Klaus (1975): Entscheidungsmodelle für die Serienfertigung. Opladen (Westdeutscher Verlag).
Dinkelbach, Werner (1964): Zum Problem der Produktionsplanung in Ein- und Mehrproduktunternehmen. Würzburg/Wien (Physica).
Ellinger, Theodor (1959): Ablaufplanung. Stuttgart (Poeschel).
Fotilas, Panagiotis (1980): Arbeitshumanisierung und teilautonome Produktionsgruppen. Berlin (Schmidt).
Günther, Horst (1971): Das Dilemma der Arbeitsablaufplanung. Berlin (Schmidt).
Gutenberg, Erich (1951): Grundlagen der Betriebswirtschaftslehre. Vol. 1: Die Produktion. Berlin/Heidelberg/New York (Springer) [21st ed. 1975].
Hahn, Rainer (1972): Produktionsplanung bei Linienfertigung. Berlin/New York (de Gruyter).
Hauk, Wilhelm (1972): Beitrag zur Lösung des Reihenfolgeproblems bei der Auftragsplanung. Diss. Aachen.
Hennig, Karl Werner (1934): Einführung in die betriebswirtschaftliche Organisationslehre. Berlin (Springer) [5th rev ed. "Betriebliche Organisationslehre". Wiesbaden (Gabler) 1975].
Hill, Wilhelm/Fehlbaum, Raymond/Ulrich, Peter (1981): Organisationslehre. 2nd ed., Bern/Stuttgart (Haupt).
Hochstädter, Dieter (1969): Stochastische Lagerhaltungsmodelle. Berlin/Heidelberg/New York (Springer).
Hoss, Klaus (1965): Fertigungsablaufplanung mittels operationsanalytischer Methoden unter besonderer Berücksichtigung des Ablaufdilemmas in der Werkstattfertigung. Würzburg/Wien (Physica).
Joost, Norbert (1975): Organisation in Entscheidungsprozessen. Tübingen (Mohr/Siebeck).
Jordt, Andreas/Gscheidle, Kurt (1970): Analyse von Arbeitsabläufen. In: Bürotechnik (Automation) und Organisation, 18: 459–466, 663–670, 887, 894, 1091–1098.
Kilger, Wolfgang (1973): Optimale Produktions- und Absatzplanung. Opladen (Westdeutscher Verlag).
Küpper, Hans-Ulrich (1974): Grundlagen einer Theorie der betrieblichen Mitbestimmung. Berlin (Duncker & Humblot).
Küpper, Hans-Ulrich (1980): Interdependenzen zwischen Produktionstheorie und der Organisation des Produktionsprozesses. Berlin (Duncker & Humblot).
Mensch, Gerhard (1968): Ablaufplanung. Köln/Opladen (Westdeutscher Verlag).
Mertens, Peter (1967): Fließbandabstimmung mit dem Verfahren der begrenzten Enumeration nach Müller-Merbach. In: Ablauf- und Planungsforschung, 8: 429–433.
Müller, Eckard (1972): Simultane Lagerdisposition und Fertigungsablaufplanung bei mehrstufiger Mehrproduktfertigung. Berlin/New York (de Gruyter).

- Müller-Merbach, Heiner (1962): Die Bestimmung optimaler Losgrößen bei Mehrproduktfertigung. Diss. Darmstadt.
- Müller-Merbach, Heiner (1970): Optimale Reihenfolgen. Berlin/Heidelberg/New York (Springer).
- Müller-Pleuß, Josef Heinrich (1974): Organisationsmethoden. 3rd ed., Heidelberg (Sauer).
- Neuvians, Günter (1971): Dynamische Bestands- und Produktionsplanung bei einstufiger Fertigung. Berlin (de Gruyter).
- Nordsieck, Fritz (1962): Die schaubildliche Erfassung und Untersuchung der Betriebsorganisation. 6th ed., Stuttgart (Poeschel).
- Oßwald, Jürgen (1979): Produktionsplanung bei losweiser Fertigung. Wiesbaden (Gabler).
- Piehl, Joachim (1960): Ein Beitrag zum Reihenfolgeproblem. In: Unternehmensforschung, 4: 138-142.
- Pressmar, Dieter B. (1974a): Stationäre Planung und Losgrößenanalyse. In: Zeitschrift für Betriebswirtschaft, 44: 729-748.
- Pressmar, Dieter B. (1974b): Evolutorische und stationäre Modelle mit variablen Zeitintervallen zur simultanen Produktions- und Ablaufplanung. In: Gessner, P. et al. (eds.): Proceedings in Operations Research. 3rd ed., Würzburg/Wien (Physica), 462-475.
- REFA (ed.) (1971): Methodenlehre des Arbeitsstudiums. Part 2: Datenermittlung. Part 3: Kostenrechnung, Arbeitsplatzgestaltung. München (Hanser) [4th ed. 1975].
- REFA (ed.) (1978): Methodenlehre der Planung und Steuerung. 3rd ed., München (Hanser).
- Rühl, Günter (1963): Untersuchungen zur Arbeitsstrukturierung. In: Industrial Engineering, 3: 147-197.
- Scheer, August-Wilhelm et al. (1978): Wirtschafts- und Betriebsinformatik. München (Moderne Industrie).
- Scheer, August-Wilhelm (1980): Elektronische Datenverarbeitung und Operations Research im Produktionsbereich. In: OR Spektrum, 2: 1-22.
- Scheer, August-Wilhelm (1987): CIM. Computer Integrated Manufacturing. Berlin et al. (Springer).
- Schirmer, Armin (1980): Dynamische Produktionsplanung bei Serienfertigung. Wiesbaden (Gabler).
- Schweitzer, Marcell (1964): Probleme der Ablauforganisation in Unternehmungen. Berlin (Duncker & Humblot).
- Schweitzer, Marcell (1967): Methodologische und entscheidungstheoretische Grundfragen der betriebswirtschaftlichen Prozeßstrukturierung. In: Zeitschrift für betriebswirtschaftliche Forschung, 29: 279-296.
- Seelbach, Horst (1973): Interdependente Programm- und Prozeßplanung. In: Koch, H. (ed.): Zur Theorie des Absatzes. Wiesbaden (Gabler), 447-474.
- Seelbach, Horst (1982): Produktionstheorie und Ablaufplanung. In: Koch, H. (ed.): Neuere Entwicklungen in der Unternehmenstheorie. Wiesbaden (Gabler), 269-290.
- Seiffart, Egon (1961): Eine Verbesserung des Lösungsweges eines Reihenfolgeproblems. In: Wissenschaftliche Zeitschrift der Technischen Hochschule Otto von Guericke, Magdeburg, 5: 457-460.
- Siegel, Theodor (1974): Optimale Maschinenbelegungsplanung. Berlin (Schmidt).
- Spies, Ursula (1976): Grundlagen, Determinanten und situationsbezogene Gestaltung der optimalen Arbeitsaufgabe. Berlin (Duncker & Humblot).
- Steffen, Reiner (1977): Produktionsplanung bei Fließbandfertigung. Wiesbaden (Gabler).
- Tegemeier, Werner (1973): Wirkungen der Mitbestimmung der Arbeitnehmer. Göttingen (Vandenhoeck & Ruprecht).
- Ulich, Eberhard/Groskurth, Peter/Bruggemann, Agnes (1973): Neue Formen der Arbeitsgestaltung. Frankfurt a. M. (Europäische Verlagsanstalt).
- Wiendahl, Hans-Peter (1984): Grundlagen neuer Verfahren der Fertigungssteuerung. In: Institut für Fabrikanlagen der Universität Hannover (ed.): Statistisch orientierte Fertigungssteuerung, 1-19.
- Wildemann, Horst (ed.): Flexible Werkstattsteuerung durch Integration von KANBAN-Prinzipien. München (CW-Publikationen).
- Witte, Eberhard (1968): Die Organisation komplexer Entscheidungsverläufe. In: Zeitschrift für betriebswirtschaftliche Forschung, 20: 581-599.